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# Schoolmasters Assistant:

BEINGA

### Compendium of ARITHMETIC, BOTH

# Practical and Theoretical.

#### In Five PARTS.

#### CONTAINING

I. Arithmetic in Whole Numbers, IV. A large Collection of Questions, wherein all the common Rules, having each of them a fufficient Number of Questions, with their Answers, 'are methodically and briefly handled.

II. Vulgar Fractions, wherein feveral Things, not commonly met with, are there distinctly treated of, and laid down in the most

plain and easy Manner.

III. Decimals, in which, among other Things, are confidered the Extraction of Roots; Interest, both Simple and Compound; Annuities, Rebate, and Equation of Payments.

with their Answers, serving to exercife the foregoing Rules; together with a few others, both pleafant and diverting.

V. Duodecimals, commonly called Crofs Multiplication; wherein that Sort of Arithmetic is thoroughly confidered, and rendered very plain and eafy; together with the Method of proving all the foregoing Operations at once by Division of several Denominations, without reducing them to the lowest Term mentioned.

The Whole being delivered in the most familiar Way of Question and Answer, is recommended by several eminent Mathematicians, Accomptants, and Schoolmasters, as necessary to be used in Schools by all Teachers, who would have their Scholars thoroughly understand, and make a quick Progress in ARITHMETIC.

To which is prefixt, An Essay on the Education of YouTH; humbly offer'd to the Confideration of PARENTS.

#### The Fourteenth Edition.

### By THOMAS DIL WORTH,

Author of the New Guide to the English Tongue; Young Bookkeeper's Affistant; &c. &c. and Schoolmaster in Wapping.

All Things, which from the very first Original Being of Things, wave been framed and made, do appear to be framed by the Reason of Number; for this was the principal Example or Pattern in the Mind of the CREATOR. Anitius Boetius,

Thou [OLORD] hast ordered all Things in Measure, Number, and Weight. Wisdom xi. 20.

#### LONDON:

Printed and Sold by HENRY KENT, at the Printing Office in Finch-Lane, near the Royal Exchange. MDCCLXVII.

# Just publish'd (Price 25.) THE YOUNG

# BOOK-KEEPER's Assistant:

SHEWING HIM,

In the most plain and easy Manner, The ITALIAN Way of Stating

### DEBTOR and CREDITOR:

WITH

Proper and instructive Notes under every Entry in the Waste-Book, where necessary, by which the Method of Journalizing is rendered more easy and intelligible; and also the like Notes in the Journal and Ledger, inserted by Way of Information, how to post the Journal, and correct Errors in the Ledger: Wherein there is a great Variety of Examples, not only in the common and ordinary Way of buying and selling, but in that of Trading beyond the Seas, both for a Merchant's Self, and in Company. All which is contained in two Setts of Books, directing the Learner not by Precept only, but by Example, how to draw out a new Inventory from the old Books, and insert it in the new ones; and the Trade continued as if it were in the real Shop or 'Compting-House.

To which is annexed,

### A SYNOPSIS or COMPENDIUM

OF THE

# Whole Art of stating DEBTOR and CREDITOR, In all the Circumstances of BOOK-KEEPING, both in Proper.

Factorage and Company-Accompts, Domestic and Foreign.

THE WHOLE

Defigned for the Use of Schools in Great Britain and Ireland, and in the English Plantations and Colonies abroad; for the Help and Assistance of Merchants in their several 'Compting-Houses; and for young Gentlemen at their first Entrances on their Mercantile Apprenticeships.

The like, for Ease to the Master and Benefit to the Scholar, not Extant.

#### The FOURTH EDITION.

### By THOMAS DILWORTH,

Schoolmaster in Wapping: Author of the New Guide to the English Tongue, Schoolmasters Assistant, &c. &c.

Printed and Sold by HENRY KENT, at the Printing-Office in Finch Lane, near the Royal Exchange.

#### THE

# PREFACE Dedicatory.

To the Reverend and Worthy

### SCHOOLMASTERS

IN

### GREAT BRITAIN and IRELAND.

GENTLEMEN,

for Your kind Acceptance of my New Guide of to the English Tongue, permit me to lay before would be you the following Pages, which are intended as an Help towards a more speedy Improvement of your Scholars in Numbers, and at the same Time, to take off that heavy Burden of writing out Rules and Questions, which you have so long labour'd under.

I need not, I presume, say any thing concerning the Usefulness of, and Advantages that accrue to Mankind in general from Arithmetic, since they are, by this Time, pretty well known; and also deserve the Employment of a much better Pen than mine can pretend to be; but I will venture to say thus much, and I believe you will pardon me for it, that This (by putting one into each Arithmetician's Hand) will not only prove a kind Assistant to You, but upon Trial, be found at once, both to delight and improve the Minds of those, who are committed to your Care:

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I have gone through all the Parts of Arithmetic, commonly taught in Schools, and have included several others no lefs useful: And though I have given more Questions to work upon in each Rule (which was absolutely necessary; none having yet calculated their Performances, of this Kind, for the Use of School-Boys) I have endeavoured at the same time to reduce the Whole, to as neat and portable

a Volume, as any that have gone before me.

I must confess, I do not propose by THIS, to add to any Master's Knowledge in Arithmetic, who, I imagin, is already acquainted with every thing contained in this Compendium; for which Reason it is reduced to the narrow Compass it now appears in, without particular Directions for working the Operations at large; and therefore, I conceive, here is room enough left for every Man to speak his own Mind, and instruct his Pupils in

bis own Method. And,

I believe, it is confessed by All, that it is a Task too bard for Children to be made compleat Masters of Arithmetic; and therefore the best Way of instructing them in it is, most certainly, first to give them a general Notion of it, in the easiest Manner, and next to enlarge upon it afterward, if there be Time; otherwise it must be done by themselves, as their Increase in Years and Growth in Understanding will permit. \* " For Arithmetic is the "more valuable, as it is the more exact, easy and short; " and the Art lies in giving as few Rules as possible, and " clearly explaining them; and not confounding Principles together, and then diversifying them into several Rules, when they are built on the same Reason, which has not only made Arithmetic feem difficult of " Access, but has hinder'd many from being Accomptcc ants."

To enter into a Detail of the following Particulars, would be tedious, and swell this Preface beyond its just Limits; but that the kind Reader may not be wholly at a Loss. I shall beg Leave to speak as follows, viz.

1. That the Whole is divided into Five Parts, as the

Title Page expresses it.

2. That

2. That the Rules and Examples are contrived in the plainest Manner, and the Whole put in such an easy Me-

thod, as is no where elfe extant.

3. I have omitted Reduction of Foreign Coins, partly because all those Tables, which I have met with, which shew the Value of Foreign Coins in English Mony, are very erroneous, but principally because all such Questions as relate to the turning of the Mony of one Country into that of another, are much better answered under the Head of Exchange. For the Value of Foreign Species (fuch I mean as relate only to Exchange) both of Gold and Silver, in every Country is unsettled, and therefore such Coins are subject to vary in their Prices, as the Merchants find an Opportunity to profit by them. Hence proceed the various Courses of Exchange; and from them again, the particular Worth of any Quantity of Foreign Coin in English Mony, which is sometimes more, sometimes less, according as the Course of Exchange runs at that Time when such Foreign Coin becomes due. Add to this the Agio, or Advance Mony, ufually paid Abroad on the changing Current Mony into Exchange or Bank-Mony, which is 2, 3, or more per Cent. in Payment, according to what the Exchange or Bank-Mony is worth more than the Current Mony, and this cannot be done otherwise than by the Rule of Three.

4. In Interest, &c. by Decimals, I have follow'd Mr. WARD's Method, by which Means the Rule is drawn into a much narrower Compass; and appears more beau-

tiful to the Eye than in Words at length.

5. In all Places where it could be done conveniently, I have given Directions for varying the Examples by Way of Proof; because it not only discovers the Reason of the Operation, but at the same Time both produces a new Question, and proves the old One. And sure I am, that the varying the Question, when it may be done under the same Rule, contributes very much towards a thorough Understanding of it, and making a good Accomptant, as every one's Experience will teach him.

6. I have thrown the Subject of the following Pages into a Catechetical Form, that they may be the more in-Structive; Answer, than follow Reason thro' a Chain of Consequences. Hence also it proves a very good examining Book; for at any Time, in what Place soever the Scholar appears to be defective, he can immediately be put back to that Place again, without the formal Way of beginning every Thing anew.

7. In Order to make the Progress still quicker, every Example, to be wrought, hath its Answer annexed to it: So that they who do not chuse to have every Operation proved by varying the Question, may know without it,

whether the Work be right or not.

8. Concerning Contractions in Numbers, which some are very fond of, I have said very little, and my Reason is this; Contractions are no farther valuable than they are useful; hence, if in order to lessen the Number of Figures in an Operation, there is not only more Time spent than in the ordinary Way, but those Contractions are also more liable to Error, such Contractions ought to be rejected.

And now after all, it is possible that some, who like best to tread the old beaten Path, and to sweat at their Business when they may do it with Pleasure, may flart an Objection against the Use of this well-intended Assistant; because the Course of Arithmetic is always the same; and therefore say, That some Boys lazily inclined, when they · fee another at work upon the same Question, will be · apt to make his Operation pass for their own: But these little Forgeries are soon detected by the Diligence of the Tutor: Therefore, as different Questions to different Boys, do not in the least promote their Improvement: So neither do the same Questions hinder it. Neither is it in the Power of any Master (in the Course of his Business) how full of Spirits soever he be, to frame new Questions at Pleasure in any Rule, but the same Questions will frequeutly occur in the same Rule, notwithstanding his greateft Care and Skill to the contrary.

It may also be further objected, 'That to teach by a printed Book, is an Argument of Ignorance and Incapacity, which is no less trifling than the former. He indeed (if any such there be) who is afraid his Scholars

will

will improve too fast, will undoubtedly decry this Method: But that Master's Ignorance can never be brought in question, who can begin and end it readily; and most certainly that Scholar's Non-Improvement can be as little questioned, who makes a much greater Progress by This, than

he possibly can by the common Method.

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As to the Order of the Rules, I can hardly find two Masters follow it alike; some liking best to teach that Rule first, which another thinks more convenient to teach afterward; while a third looks upon it as a Matter quite indifferent, among some Rules, which he teaches first. But this need be no Hindrance to the Use of this Book. For however the Rules are placed here, every Man may turn to that Rule first, which he likes should be taught first; and if a Master has a Mind to teach Vulgar Fractions immediately after Reduction in Whole Numbers, as some do, he may do it as easily, as in the Order they now lie.

To the eleventh Edition, and which is continued in this, I have added, Duodecimals, commonly called, Cross Multiplication; wherein I have largely treated of that fort of Arithmetic, in every Branch; shewing how the same may be proved by varying the Operations; by whole Numbers; by vulgar Fractions, and by Decimals; and lastly by a particular fort of Division, wherein the Divisor, Dividend and Quotient are each of them of several Denominations, just as the Factors and Products are in Multiplication, without reducing them into the lowest Term or Denomination mentioned. And as Duodecimals, by all the Writers that I have seen, except Mr. Hawney, have only been superficially treated of, I think I may venture to say, without any Breach of Modesty, that this is the compleatest Piece of that kind extant.

As a further Improvement of this Compendium, I have considerably enlarged the Rule of Exchange, and among others, have given a Variety of Examples of real Bitls of Exchange, to be wrought by the Pupil, in order to shew him, in a more particular manner, the Necessity of knowing how to turn the Mony of one Country into the Mony of another Country, Value for Value, where the Merchant happens to be engaged in foreign Trade. I have also taken

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the Liberty to put the Double Rule of Three after Exchange, which in all the former Editions stood before it, to the End that all the Mercantile Rules in whole Numbers might stand together; and likewise, that the Pupil might, at the End of Exchange, enter upon a Course of Book-keeping, if there should not be Time for him to go through the whole Compendium first.

I should have been very glad to have seen an Attempt of this Nature, stampt by the Authority of some Person of Distinction and of better Abilities; but since no abler Hand has undertaken it, I hope its homely Appearance

will not lessen its Usefulness.

The Printer's Errors, as well as my own Defects, I hope will candidly be overlook'd: But because a Man's Failings are so familiar to himself, that he can scarce discern them; therefore the kind Admonitions of a good natur'd Reader, shall always be very acceptable.

I have nothing more to add, but my repeated Thanks for Favours received, together with my earnest Desire that you may be prosperous in Your several Undertakings, and

to beg this additional Favour of being efteemed,

GENTLEMEN,

Your most humble, and

most obedient Servant.

THOMAS DILWORTH.

#### ONTHE

# Education of YouTH

AN

# ESSAY;

Humbly offer'd to the Confideration of

### PARENTS.

\* HE right Education of Children, is a Thing To of the highest Importance, both to Themselves and the Common-wealth. It is this, which # 15 is the natural Means of preserving Religion and Virtue in the World: And the earlier good Instructions are given, the more lasting will be their Impression. For it is as unnatural to deny these to Children, as it would be to with-hold from them their necessary Subsistance. And happy are those, who, by a religious Education and watchful Care of their Parents, their wife Precepts and good Examples, have contracted such a Love of Virtue and Hatred of Vice, as to be removed out of the Way of Temptations. And 'tis owing to the Want of this Education, that many, when they leave their Schools, do not prove so well qualified as might be expected. This great Omission being, for the most part, chargeable on the Parents, I hope the following Particulars (which are the common Voice of our Profession) will not be taken amis. And

1. A constant Attendance at School is one main Axis whereon the great Wheel of Education turns. Therefore if that Observation, which is commonly made by Parents be A 5

true, That the Masters have Holidays enough of their own making, there is, by their own Confession, no Necessity for them to make an Addition.

- 2. Parents should never let their own Commands run counter to the Master's, but whatever Task he imposes on his Pupils, to be done at Home, they should be careful to have it perform'd in the best Manner, in order to keep them out of Idleness. " \* For vacant Hours move on heavily, and " drag Rust and Filth along with them; and 'tis full Employment, and a close Application to Bufiness, that is the only Barrier to keep out the Enemy, and fave
- 66 the future Man."
- 3. Parents themselves should endeavour to be sensible of their Children's Defects and want of Parts; and not blame the Master for Neglect, when his greatest Skill, with some, will produce but a small Share of Improvement. But the great Misfortune is, as the Proverb expresses it; Every Bird thinks her own Young the fairest: And the tender Mother, tho' her Son be of an ungovernable Temper, will not scruple to say, He is a meek Child, and will do more with a Word than a Blow, when neither Words nor Blows are available. On the other Hand, some Children are of a very dull and heavy Disposition; and are a long Time in gathering but a little Learning, and yet their Parents think them as capable of Instruction, as those who have the most bright and promising Parts: And when it happens that they improve but flowly, tho' it be in Proportion to their own Abilities, they are hurried about from School to School, till at last they lose that Share of Learning, which otherwise, by staying at the same School, they might have been Masters of. Just like a sick, but impatient Man, who employs a Physician to cure him of his Malady; and then, because the Distemper requires Time, as well as Skill to procure his Health, tells him, ' He has all along taken a wrong Method; turns him off, and then applys to another, whom he serves in the same Manner; and so proceeds till the Distemper proves incurable.

- 4. It is highly necessary that Children should be early made sensible of the Scandal of telling a Lye: To this End Parents must inculcate upon them, betimes, that most necessary Virtue of speaking Truth, as one of the best and strongest Bands of Human Society and Commerce, and the Foundation of all Moral Honesty.
- 5. Injustice (I mean the Tricking each other in Trifles, which so frequently happens among Children, and is very often countenanced by the Parents, and looked on as the Sign of a very promising Genius) ought to be discouraged betimes, lest it should betray them into that vile Sin of pilfering and purloining in their riper Years; to which the grand Enemy of Mankind is not wanting to prompt them by his Suggestions, whenever he finds their Inclinations have a Tendency that Way.
- 6. Immoderate Anger and Desire of Revenge, must never be suffered to take Root in Children. For (as a most Reverend Divine observes) \* " If any of these be cherished, or even let alone in them, they will, in a short Time, grow headstrong and unruly: and when they come to be Men, will corrupt the Judgment, turn good Nature into Humour, and Understanding into Prejudice and Wilfulness."
- 7. Children are very apt to say at Home what they see and hear at School, and oftentimes more than is true; and some Parents, as often, are weak enough to believe it. Hence arise those great Uneasinesses between the Parents and the Master, which sometimes are carried so high, as for the Parent, in the Presence of the Child, to reproach him with hard Names, and perhaps with more abuseful Language. On the Contrary,
- 8. If Parents would have their Children improve in their Learning, they must cause them to submit to the little (imaginary) Hardships of the School, and support them

them under them by suitable Encouragements. They should not fall out with the Master upon every idle Tale, nor even give their Children the Liberty of expressing themselves that way; but they should, by all Means, inform them frequently, 'That they ought to be good Boys, 'and learn their Book, and always do as their Master bids them, and that if they do not, they must undergo the Pain of Correction.' And it is very observable what a Harmony there is between the Master and the Scholar, when the latter is taught to love and have a good Opinion of the former; and then With what Ease does the Scholar learn! With what Pleasure does the Master communicate!

9. The last Thing that I shall take Notice of is, That while the Master endeavours to keep Peace, good Harmony, and Friendship among his Scholars, they are generally taught the Reverse at Home. \* " It is indeed but too common 66 for Children to encourage one another, and be encou-" raged by their Friends in that Savage and Brutal Way of Contention, and to count it a hopeful Sign of Mettle " in them to give the last Blow, if not the first, whereever they are provoked; forgetting at the same Time, that to teach Children betimes to love and be good natured to others, is to lay early the true Foundation of an honest Man. Add to this, that cruel Delight which " fome are feen to take in tormenting and worrying fuch of poor Animals as have the Misfortune to fall into their Hands. But Children should not only be reftrained from such barbarous Diversions, but should " be bred up from the Beginning to an Abhorrence of "them," and at the fame Time be taught that great Rule of Humanity, To do to others as we would they should do to us.

From what has been said relating to the Management of Children at Home; the Necessity of the Parents joining Hands with the Schoolmaster appears very evidently. For when

<sup>\*</sup> TALBOT's Christian Schoolmaster.

when the Master commands his Pupils to employ their leifure Time in getting some necessary Parts of Learning, their Friends should not command them to forbear: And when they ought to be at School at the stated Hours, they should not be fent an Hour or two after, in the Time of Health, sometimes with a Lye in their Lips to excuse their Tardines; and sometimes with an Order, and a brazen Front, to tell their Master, Their Friends think it Time enough to come to School at Nine in the Morning, because the Weather is a little Cold, or because they must have their Breakfast first. I say Parents should not att so indiscreetly, because it clips the Wings of the Master's Authority: It makes Boys first despise and undervalue their. Teachers, and then become unmannerly and impertinent to them; Correction for which, makes the Tutor hated by the Children, and then there naturally follows either a total difregard to Business, or a general Carelessiness in every Thing they do. And

While I am speaking of the Education of Children, I hope I shall be forgiven, if I drop a Word or two relating to the fair Sex .- It is a general Remark that they are fo unhappy as seldom to be found either to Spell, Write, or Cypher well: And the Reason is very obvious; Because they do not flay at their Writing Schools long enough. A Year's Education in Writing is, by many, thought enough for Girls; and by others it is thought Time enough to put them to it, when they are Eighteen or Twenty Years of Age; whereas by fad Experience, both thefe are found to be, the one too fhort a Time, and the other too late. The first is a Time too short, because, when they are taken from the Writing School, they generally forget what they learnt, for want of Practice: And the other too late, because then they are apt to look too forward, imagin all things will come of themselves without any Trouble, and think they can learn a great deal in a little Time; and when they find they cannot compass their Ends so soon as they would, then every little Difficulty discourages them : and bence it is that adult Persons, seldom improve in the first Principles



# To Mr. THOMAS DILWORTH,

On the Fourteenth Edition of his

### SCHOOL MASTERS ASSISTANT.

DILWORTH, the Man by gracious Heav'n defign'd, A Friend, a Father to the Human Kind; Whose active Diligence and warmer Zeal United, Center in the Public Weal! Fain wou'd my Muse discharge the Debt of Praise, With fresh Additions to thy circling Bays.

LEARNING, the Glory of Britannia's Isle,
Within thy fav'rite Leaves is taught to smile;
No more perplex'd in Error's Maze we run,
And meet the Danger, which we sought to shun;
Since, drawn by thee, now shines before our Eyes,
The Path where Virtue and fair Knowledge lies:
There waits a \* Guide, by nicest Model plann'd,
Here stands an Usher with affisting Hand;
A Work so clear, delighted we pursue,
And think the pleasing Prospect ever new.

So the kind Sun, with all reviving Ray,
Clears the dark World with an approaching Day;
Before his Light the empty Shadows fly,
And Nature glows with a ferener Sky,

### WILLIAM DEANE.

Referring to that of the English Tongue.

Halifax, 02. 20, 1765.

# The Schoolmasters Assistant.

SIR,

A S you was pleased to favour me with the Perusal of Your Schoolmasters Assistant in Manuscript, which gave me a sensible Pleasure; You have thereby obliged me, in Justice to your Merit, to give my humble Opinion upon it.— That a Work of this Kind has been long wanted, admits of no Dispute: And I must consess, that you have treated the Subject so methodically, laid down the several Rules so very plain, yet concise, as must make this Book of general Use and Advantage: And I heartily wish you may meet with equal Encouragement in the Publication of this, as you did in your excellent New Guide to the English Tongue. I am, SIR,

London, 29th of November, 1743. Your fincere Friend,

And humble Servant,

BRIGHT WHILTON.

# To Mr. Thomas Dilworth, on his Schoolmasters Assistant.

SIR.

Have perused, with Pleasure, Your Schoolmasters Assistant, and give You my Thanks for your kind Endeavours to further the Improvement of Youth with greater Facility to the Tutor.

I am convinced, that Piece is well calculated to promote both, and therefore wish you the Success due to so much useful Labour. I am,

SIR,

Twelve-Bell-Court in Bow Church-Yard, 13 Jan. 3743.

Your Friend and Servant,

WILLIAM COLES.

# To Mr. Thomas Dilworth, on his Treatise of ARITHMETIC, intitled, The Schoolmasters Assistant.

SIR,

T is univerfally allow'd (in all Nations civiliz'd) that the In-I struction of Youth is of the greatest Importance, the Happiness of every Individual, and Society in general thereon depending; and that it is of two Kinds, viz. To form the good Man and the good Scholar. To compleat the latter, those Studies are chiefly to be pursu'd, which are adequate to the Disposition of the Pupil, and to compleat the Man of Business he is design'd for: But I do not know any Business that can be well executed without ARITHMETIC. THIS therefore claims the first Place, and due Care of the Master, to inculcate and explain its Rudiments, which will not only ground the Tyro, but also give him some Glances of those Beauties and Uses, he may expect from his present Labours: Every Help then, that may gain the Master Time in the Discharge of his Duty, will (in consequence) add to the Improvement of his Scholars : For which Use and Purpose, that THIS BOOK is well adapted, (having perus'd it some Time ago in Manuscript) is the ingenuous Opinion of, SIR,

Gainsford-street, Shad-Thames, Southwark, the 9th of May, 1743. Your respectful Friend and Servant,

WILLIAM MOUNTAINE.

# To Mr. Thomas Dilworth, Author of the Schoolmasters Assistant.

SIR,

Have perus'd your Book, intitled, The Schoolmasters Assistant, and readily recommend it as a proper Companion, for such as are employ'd in teaching ARITHMETIC, as well as for those who are desirous of Improvement in that useful and necessary Science. I am,

The Academy in Little Towerfreet, 29 March, 1744.

Your bumble Servant,

EM. AUSTIN.

WE whose Names are underwritten, having perused this Book, intitled, The SCHOOLMASTERS ASSISTANT, do recommend it to be used in Schools, for the speedy Improvement of Youth in Arithmetic, as the only one for that Purpose, that hath yet been made public.

Charles Bellenger, M. A. Lecturer of Trinity, Minories, and Master of the Free-School belonging to the Worshipful Company of Brewers, London.

James Dalton, M. A. Master of the Boarding-School at Stanmore, in Middlesex.

The Rev. Mr. Joseph Willson, Master of the Free-School at Nether Kebworth, in Leicestershire.

The Rev. Mr. Richard Willson, Master of the Free-School at Rutterworth, in Leicestershire.

The Rev. Mr. Robert Willson, Master of the Free-School at Warbleton, in Sussex.

Francis Chapman, Writing-Master and Accomptant, in Shadwel.

Francis Hopkins, Writing-Master and Accomptant, in Cavendish-Court, near Devonshire-Square.

John Loveday, Schoolmaster, at Sepney.

Ebenezar Bramble, Master of a Boarding-School in New-Brentford.

William Mercer, Writing-Master at Maidstone.

William Tully, Master of the Boarding - School at Stanmore, in Middlesex.

John Thorpe, Writing-Master and Accomptant, at St. Edmund's Bury, Suffolk. Thomas Evans, Schoolmaster, at Hampstead.

Richard Astell, Writing-Master at Epsom.

Robert Pierson, Schoolmaster in Redcross-Street.

John Richardson, Schoolmaster by London-Wall.

George Watts, Schoolmaster in Penny-Fields, Poplar.

Augustine Gradwell, Master of Mr. Worral's Free-School, in Cherry-Tree-Alley, Golden-Lane, St. Luke's.

John Tuckett, Writing-Master and Teacher of the Mathematics, at the Hand and Pen and Globe in New-street, near Fleet-street.

George Caffey, Schoolmafter in Whitechapel.

Edward Rayne, Master of the Haberdashers Sebool at Hoxton.

John Shortland, Schoolmaster in St. Ann's Lane, near Aldersgate.

Francis Cartwright, Schoolmaster, near Shoreditch-Church.

William Paulson, Schoolmaster in Norton-Falgate.

Jeremiah Walker, Writing-Master and Accomptant, in Old Gravel Lane, near Ratcliff Highway.

Henry Mason, Schoolmaster at St. George's Church, Southwark. Henry Henry Longman, Schoolmafter in Fitcher's Court, Nobleftreet, near Cripplegate.

John Day, Writing-Master and Accomptant, at Doctors-

Commons.

Thomas Young, Schoolmaster in St. Margaret's, Westminster.

John Davis, Teacher of the Mathematics, in Old Paradife-street, Rotherhithe.

Joseph Miller, Schoolmaster, in Street-lane, near Huthers-

field, Yorkshire.

John Parsons, Writing-Master and Accomptant, in Penny-Fields, Poplar.

Erasmus Carter, Schoolmaster,

at Newington.

Henry Michon, Schoolmaster, in Red Lion-Market, near Golden-lane.

John Wingfield, Schoolmaster in Bull and Mouth-street,

near Aldersgate.

Joseph Allen, Schoolmaster and Accomptant, in Whitecross-street.

Joseph Beasing, Writing-Master and Accomptant, at Cheshunt in Hertfordshire.

John Canton, M. A. Master of the Academy in Spital-square.

Joseph Winder, Master of the Grammar-School in Coleman-street,

A CONTRACTOR OF THE

Charles Delafoste, Master of a Boarding-School at Richmond, Surry.

Daniel Kitchen, Schoolmaster at Bishop-Burton, near Beverley, in Yorkshire.

Robert Sawell, Master of the Boarding-School, at Aspley, near Woborn, Bedfordshire.

Charles Morton, Teacher of the Mathematics, in the Rectory-House of St. Leonard, Shoreditch.

Samuel Godier, Teacher of the Classics, near the Church,

Spital-Fields.

Robert Smith, Writing-Master and Accomptant, at Rich-

mond, Surry.

William Shemeld, Writing-Master and Accomptant at Hampstead in Middlesex.

Dennis Metherington, Schoolmaster at Marston in Lin-

colnshire.

Robert Amoss, Writing-Mafter and Accomptant in Ratcliff-highway, St. George's, Middlefex

Henry Andrews, Philomath. Schoolmaster, at Stilton in

Huntingdonshire.

Abraham Crocker, Schoolmaster at South Petherton, Somerset.

Nathaniel Wurteen, Schoolmaster at Philadelphia.



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# The Explication of some Marks used in this COMPENDIUM.

- = TWO Parallel Lines are the Marks of Equality; as, 12 02. = 1 lb. fignifies that 12 Ounces are equal to 1 Pound.
- + Saint George's Cross signifies more, or Addition; as 4+2=6: i. e. 4 more 2, are equal to 6.
- A straight Line signifies less, or Subtraction; as, 4-2=2: i. e. 4 less 2, are equal to 2.
- X Saint Andrew's Cross denotes Multiplication; as,  $4 \times 2 = 8$ ; i. e. 4 multiplied by 2, are equal to 8.
- ... A Line between two Points, or between 4 Points, is the Sign of Division; as, 4 2 or 4 : 2 = 2: i.e. 4 divided by 2, are equal to 2.
- ) ( The reverse Parenthesis denotes Division also; as, 2)4(2: i. e. 4 divided by 2, is equal to 2.
- <sup>4761</sup> Numbers placed in a Fraction-like manner, do likewise denote *Division*; the lower Number being the *Divisor*, and the upper Number the *Dividend*.
- Four Points, set in the middle of sour Numbers, denote them to be proportional to one another, by the Rule of Three; as, 2...4::8...16: that is, as 2 is to 4, so is 8 to 16.
- N. B. Some Masters, instead of Points use long Strokes to keep the Terms separate, but it is wrong to do so; for the two Points between the first and second Terms, and also between the third and sourth Terms, show that the two sirst, and the two last Terms are in the same Proportion. And whereas four Points are put between the second and third Terms, they serve to disjoint them, and show that the second and third, and first and sourth Terms are not in the same direct Proportion to each other as are those before mentioned.

# Explication of some Marks, &c.

Apothecaries Weights.

f Pounds.

3 Ounces.

3 Drams.

3 Scruples.

gr. Grains.

Motion.

Degrees.

/ Minutes.

" Seconds.

2+3 × 5 = 25, Signifies that the Sum of 2 and 3 multiplied by 5, is equal to 25.

3 - 2 × 5 = 5, Signifies that the Difference between 3 and 2, multiplied by 5, is equal to 5.

✓ or ✓ q. Prefixt to any Number, supposes that the Square-Root of that Number is required. Sometimes it is the Sign of Irrationality, and signifies that the Square-Root of such a Number can never be truly found.

✓ c. Prefixt to any Number, supposes that the Cube-Root of that Number is required. Sometimes it is the Sign of Irrationality, and signifies that the Cube-Root of such a Number can never be truly found.

3aa + 3a, Signifies 3 times the Square of a, more 3 times a.

zaae + zeea + eee, Signifies z times the Square of a, multiplied by e; more z times the Square of e, multiplied by a; more the Cube of e, as in the Cube-Root.



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the contract the his and some of a low one



## HE Schoolmasters Assistant.

#### PART I.

# Of Arithmetic in Whole Numbers.

### The INTRODUCTION.

Of Arithmetic in general.

Q. \* OG \* HAT is Arithmetic?

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ne

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of

of

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E

W A. Arithmetic is the Art or Science of computing by Numbers, either Whole or in Fractions. Q. What is Number?

A. Number is one or more Quantities, anfwering to the Question, How many?

O. What is Arithmetic in Whole Numbers?

A. Arithmetic in Whole Numbers or Integers, supposes its Numbers to be entire Quantities, and not divided into Parts.

Q. What is Arithmetic in Fractions?

A. Arithmetic in Fractions, supposes its Numbers to be the Parts of some entire Quantity.

Q. How do you confider Arithmetic with regard to Art and Science?

A. Both in Theory and Practice.

Q. What is Theoretical Arithmetic?

A. Theoretical Arithmetic confiders the Nature and Quality of Numbers, and demonstrates the Reason of Practical Operations. And in this Sense Arithmetic is a Science.

Q. What is Practical Arithmetic?

A. Practical Arithmetic is that which shews the Method of working by Numbers, fo as may be most useful and expeditious for Business. And in this Sense Arithmetic is an Art.

Q. What is the Nature of all Arithmetical Operations?

A. The Nature of all Arithmetical Operations is, by some Quantities that are given, to find out others that are required.

Q. Which are the fundamental Rules in Arithmetic?

A. These Five; Notation, Addition, Subtraction, Multiplication and Division.

B

### Of NOTATION.

Q. TATHAT is Notation?

A. It is the Art of expressing Numbers by certain Characters or Figures.

Q. What is the Use of Notation ?

- A. Notation teaches to read and write Numbers by their true Value.
- Q. How man Sorts of Characters or Figures are Numbers ufually expressed by?

A. Two, viz. The Arabic Figures, and the Latin Letters.

Q. How are the Arabic Figures express'd?

A. The Arabit Figures are thus express'd; One 1, Two 2. Three 3, Four 4, Five 5, Six 6, Seven 7, Eight 8, Nine 9. Nought or Cypher o. And this is the Notation or reading and writing of every fingle Figure.

Q. How far may the Use of these Figures be extended?

A. These ten Characters or Figures may be used to express all manner of Numbers, from the least to the greatest, that can be conceived; even without End.

Q. How many Figures are fufficient to express most ordinary

Concerns ?

A. Nine; and therefore the Table of Notation commonly extends no farther than to nine Places.

Q. Why does it confift of nine Places, rather than of eight or ten?

A. Because they make up three even Periods.

Q. What do you mean by a Period?

A. A Period is a Quantity express'd by three Figures, whereof the first to the right Hand signifies so many Units, or single Things; the second so many Tens; and the third so many Hundreds.

Q. Why are three Figures called a Period?

A. Because if the Number be increased above three Places. there is still the same periodical Return of the Value of those Places, and every third Figure to the left Hand, will always be Hundreds, if it be never fo far extended.

Q. Is an Unit or One, a Number?

A. An Unit is a Number, because it may properly answer the Question, How many?

Q. Give an Example or two?

A. By Tens.

A. How many Gods do we believe? The Answer is, One. How many Sundays in the Compais of a Week? Answer One.

Q. In what Nature or Proportion of Value, do Numbers increase from the Units Place, to the left Hand? Q. How Q. How must they be read?

A. From the left to the right Hand.

Q. If two Figures are given to be read together, how must

they be valued?

A. The first Figure towards the right Hand is Units, and the next to that is so many Tens; as 89, Eighty-nine. Where 9 is in the Place of Units, and 8 is in the Place of Tens; for 8 Tens are properly called Eighty.

Q. If three Figures or a whole Period be given, how is it to

be valued?

Local Local

A. Beginning at the last Figure on the right Hand, I value them Units, Tens, Hundreds; as 789, Seven Hundred, Eighty and Nine.

Note 1, As every third Figure from the Place of Units, bears the Name of Hundreds: So for any great Sum to be distinguished into Periods (as in the following Tables) will be of good Use to the Learner, in the easier

valuing and expressing that Sum.

2. There is also another fort of Periods, which some distinguish thus, viz. Millions, Millions of Millions, &c. and others thus, viz. Millions, Billions, Trillions, &c. each Period consisting of 6 Places, but as Periods of this Kind seldom or never occur in Business, it is sufficient only to mention them in this Place, without saying any thing further about them.

ТА	BLE	I.		BLE	II.
T Third Period.	Second Period.	First Period	Third Per	Second Period.	Fira Period.
~	riod.	~4	ê 		P
Millions X Millions C Millions	Thousands X Thousands C Thousands	Units 9 Tens Hundreds	Third Period.	Thousands X Thousands	Units 4 Tens Hundreds
lang abacit o crea could be	9.	8 9 7 8 9 7 8 9		/3 4 8	965
8 9 7 8 9	8 9 7 8 9 7 8 9 7 8 9 7 8 9	7 8 9 7 8 9 7 8 9 7 8 9 7 8 9 7 8 9	3 4 3 5 7 3	48 731 127 192	

Note, See the Notation of Numbers by Latin Letters, in the New Guide to

EXAMPLES for Practice.

Write down in proper Figures the following Numbers, viz.

Twenty-nine.

Three Hundred and forty-eight.

Seven Thousand, two hundred and twenty-fix.

One Thousand, three Hundred and ninety.

Nineteen Thousand, seven hundred and twenty-eight.

Four Hundred and twenty-seven Thousand, three Hundred and ninety-fix.

Nine Hundred and forty-two Thousand, seven Hundred. Four Millions, seven Hundred and eighty-nine Thousand three Hundred and twenty-eight.

Seven Millions, nine Hundred and forty-two Thousand,

four Hundred and Seventy-five.

Twenty-fix Millions, Three Hundred and fourteen Thoufand, one Hundred and ninety-five.

One Hundred and ninety-feven Millions, four Hundred and

thirty-fix Thousand, one Hundred and ninety-one.

Seven Hundred and fourteen Millions, one Hundred and nineteen Thousand, seven Hundred and four.

Write down in Words at Length the following Numbers, viz.

7 — 19 — 846 — 7428 — 61261 — 370121 — 7126172 — 74680218 — 461272615.

### OF ADDITION.

Q. TX7HAT is the Use of Addition?

A. Addition teacheth to bring feveral particular Numbers into one total Sum.

Q. How many Sorts of Addition are there?

A. Two, viz. Simple and Compound.

### Of Simple ADDITION.

Q. What is Simple Addition?

A. Simple or Single Addition, is the adding of several Numbers together, whose Signification is the same; as 6 Yards and 8 Yards make 14 Yards.

Q. If several Numbers are given to be added into one Sum, how

are they to be placed?

A. They must be placed in such manner, that Units may stand under Units; Tens under Tens, &c. Pounds under Pounds; Shillings under Shillings, &c.

Q. How do you prove Addition? ( & T Q & T Q &

A. The best Way of proving Addition is to begin at the Top of the Sum, and recken the Figures downward in the same manner

manner that they were added upward: and if the second Line or Sum Total be equal to the first, it is right.

### EXAMPLES for Practice.

L	Yds.	Gals.	Tons.	Hbds.	16.
4	_43	764	3746	47476	461743
7	17	147	7416	73712	761710
3	19	384	3406	31819	476312
2	14	736	7198	41243	126712
1	37	197	3173	71208	310748
7	46	473	4731	70956	471381
6	23	382	1262	81461	704714
4	59	769	4731	31269	312624
20		367	7169	74196	781462
£-	~~		7 7 2 3 4 4 5		-

d

d

d

d

Miles	Leagues.	Years.
4754736	46431734	347312484
3474312	71261374	168126312
4161322	12612714	718126191
7369138	31371261	731618191
3142618	74147312	312134716
4731216	47312614	171216198
4713147	74167571	312614712
3712612	31216126.	171614712
7126981	31187412	312814795
and the second s	Total San A	Charles of the second of the s

### Of Compound ADDITION.

Q. What is Compound Addition?

A. Compound Addition is the adding of feveral Numbers together, having divers Denominations.

### . Of MONY.

Q. Which are the Denominations of English Mony?

4 Farthings make 1 Penny.

12 Pence \_\_\_ r Shilling.

20 Shillings - 1 Pound Sterling.

Q. Are there no other Names of Mony used in England? A. Yes; such as,

	£	s. d.
A Moidore	THE STREET STREET, STREET	7 0
A Guinea		1 0
A Half Guinea		0 6
A Crown		5 0 1.
A Half Crown	= 0	

There are also several smaller Pieces which speak their own Value; as, a Six-pence, Four-pence, Three-pence, Two-pence, Penny, Halfpenny,

Note, The following Pieces were formerly current, but now not fo, being

only imaginary.

£. s. d. A Carolus = 1 3 0 A Jacobus = 1 5 0 A Mark = 0 13 An Angel = 0 10

The Pound Sterling is also an imaginary Sum.

Q. Are there not some Tables that may be learned by Heart? A. Yes; these following, called Pence-Tables.

STATES OF THE PARTY.	ESCHOOL STATE OF			E1905				
49	120		d.		第三位第	5.	Elling of	d.
B.E.		1	0	\$ 70 00				
20		1	8				-	24
30	-	2	6			3	=	36
40	-		4	4	_		=	48
-	1.0			1 1 27	0.00	- 1		60
20	-	STATE OF THE PARTY	2			5		00
00		5	0			6		60
70	-	5	10			7		84
80		6	8	g) similar	and the space	8	<b>É</b>	96
			2					
90		7	O					108
90	=	8	4			10	=	120
110	-	0	2			11		132
1201	200 A	7	10	ON		30.33	1	
120		10	0			12		144

Note 1. Tho' I say these Tables may be learnt by Hern, I do not say they must ; for then, by the same Rule, it would be necessary to have Tables to every Rule in Addition, which nobody uses, and not every one the Pence-Tables; because, when they are learnt never so perfectly, their Use extends no farther than Mony; and, therefore, they may very well be omitted, and a better Method substituted in their room; I mean that of Pointing, which, I am sure, is both easier und safer, to Beginners effecially. However, I chose to fet them down in their Place, that they, note

approve of them, may use them; and they who do not, can easily omit them.

As all the Parts of Addition are built upon the same Reason; so the Method of Pointing may serve as a general Rule, when any Denomination is to be added; and this may be done without defacing the Figures.

EXAM-

# The SCHOOLMASTERS Affifant.

2

## EXAMPLES.

	£ 1. 2.	£ s. d.	£ s. d.
£ 1. d. 4 3 6	1 4 3	4 1 61	14 12 1
1 7 84	3 8 4	. 1 2 7	17 11 023
2 7 4	1 2 6	3 1 4	19 12 12
1 9 4	3 4 75	3 3 6	12 13 6
3 1 34	1, 2, 6,	3 1 -2	14 12 75
1 2 1	7 1 6	1 5 84	19 13 4
4 7 61	4 1 73	3 1 2	12 11 6
3 1 9	-		
		11116	I shall have been

alue;

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£ . s.	2	£ s. d.	£ s. d.	£ s. d.
19 13		47 12 11	21 12 10	12 13 10
12 11	6	17 10 11	31 11 11 1 1 1 2 47 12 10 1	71 16 8
17 14		17 10 42	19 11 4	12 3 2
19 13		11 19 4	31 12 0	26 1 00
19 13	13	12 12 63	12 11 43	31 11 1
16 12	CONTRACTOR OF THE PARTY OF	11 13 1 11 11 2 <sup>1</sup> / <sub>4</sub>	37 11 4	14 12 63 18 18 7
19 11	44	11 11 24	A SECTION ASSESSMENT	I C Lavar of A

-			
£ s. d.	£ 1. d.	£ s. d.	£ s. d.
44 12 64	21 11 111	47 12 61	47 11 37
31 18 12	16 12 6	16 19 11 4	17 13 114
47 12 4	16 12 44	19 12 10	18.14 10
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	34 1 10	17 12 114	16 15 17
19 12 2	17 14 114	17 19 4号	17 14 34
16 11 3	71 3 83	47 13 6	17 17 3
17 11 14	16 1 4	74 10	10 11 11 12
0 0 0	5 of 21 to	- Fleshall	101

A Mercer

### The SCHOOLMASTERS Affigant.

### A Mercer's Bill.

### Bought of George Baily, May 17, 1767.

				s	d.		£.	s.	d.
9 Yards of Silk -	_	-	4	14	6	per Yd	. 6	10	6
12 Yards of flower'd Silk	_	_	at.	16	8	4.85	- 10	0	0
16 Yards of Sarfenet -	_	_	at	6	0			8	0
10 Yards of Sattin -	_	-	dt	9	6		. 4	15	0
15 Yards of Brocads -	_	_	at	10	8		. 8	0	0
11 Scarves	_	_	de	2	0	each	1	2	0
14 Yards of Genoa Velvet	_	_	Dt	17	4	per Yd	. 12	2	8
10 Yards of Luftring -	_	_	41		2		. 2	11	8
The Bank of the second of				•					

Sum 50-9, 10

### A Woollen-Draper's Bill.

### Bought of Thomas Simmons, June 19, 1767.

	CALL STATE OF THE		RESIDENCE:	Seal little	Scale (STEEL STEEL	· 网络沙克斯 图 图 · 图 · 图 · 图 · 图 · 图 · 图 · 图 · 图 ·
			5.	d.		£ s. d.
16 Yards of Drugget	-	- 4	t 7	0	per Yd.	5 12 0
12 Yards of broad Cloth						900
9 Yards of black Cloth	-	- 4	nt 16	5	_	7 7 9
10 Yards of Shalloon -	-	- 0	t I	8	-	0 16 8
15 Yards of Serge -	_	- 0	it I	10		1 7 6
7 Yards of fine Spanift						6 6-0
16 Yards of Frieze -					-	3 12 0
12 Yards of Superfine Sc						
						Distribution of Principles

Sunf 4.19, 11

### A Linen-Draper's Bill.

### Bought of John Clay, July 17, 1767.

		5.	d.	L s. d.
26 Ells of Dowlas	— at	1	4 per Ell	1 14 8
				3 12 0
12 Ells of Diaper	- at	1	o —	0 12 0
12 Damask Napkins	- at	2	o each	1 4 0
20 Yards of printed Linen -	- at	2	o per Yd.	2 0 0
10 Yards of Cambric -	- at	12	o —	600
10 Yards of Muslin	- at	7	0	3 10 0
14 Yards of Carvas	— at	3	4 —	2 6 -8

Sum 2019, 4 A Grocer's

### The SCHOOLMASTERS Affifant.

### A Grocer's Bill.

### Bought of Thomas Hartley, May 19, 1767.

	S.	d.	£ 3.	d.
8 lb. of Raifins of the Sun -		5 per 1b.		
15 lb. of Malaga Raifins -		4=		
10 lb. of Currants		61		
11 lb. of Sugar				
2 Sugar Loaves, wt. 15 lb.				
13 lb. of Rice	- at 0	3	0 3	3
5 lb. of black Pepper	- at 1	6	0 7	6
10 Oz. of Cloves -	at o	10 per 02.	0 8	4
	25			

### A Gheesemonger's Bill.

### Bought of Daniel Bridge, July 17, 1767.

	Section of the sectio	<b>"我们是这个国际的发展的。"</b>
	s. d.	£ 3. d.
3 Gloucestershire Cheeses, aut. 24 lb. at		
3 Warwickshire - wt. 20 lb. at		
1 Gheshire wt. 281b. at.		
Firkin of Butter - wt. 28 lb. at		
1 Flitch of Bacon - aut. 6 Sto. at		
7 lb. of Cambridge Butter - at		
9 lb. of new Cheefe at		
7 1b. of Cream Cheefe at		

# A Milliner's Bill.

# Sum 3-10.4

### Bought of Jane Iaman, August 28, 1767.

		s. d.	£	5.	d.
15 Yards of filver Ribbon -	- at	2 3	per Yd. 1	13	9
3 Pair of fine Kid Gloves					
-6 Dozen of Irish Lamb ditta			-		
6 Sarfenet Hoods	- at	4 6	each 1	7	0
35 Fans, India Mounts -			er		
3 Setts of Knots -	- at		per Sett e		
16 Yards of fine Lace -	- at 1	0 0	per Td. 8	, 0	Q.
20 Pieces of Bobbin -	- at	0 6	p piece c	10	0

Sun Biller 9

### A Carpenter's Bill.

Mr.	John	Law,	Dr. to	John	Brooks,	for	Carpenter's	Work
	à		and	Mate	erials, vi	z	Carpenter's	

	and ivialcitato, ork			
1767.	Late the Cotto that her and sound in come	1	3.8	1.
May 3	For 30 Feet of Fir Timber, at 0 3 per Foot	0	7	6
5	- 18 aubole Deals - at 1 6 each	1	7	0
4 0	- 16 flit Deals at 1 0 -	0	16	0
	- 4 Hundred of fix-penny Nails -			
	- 3 Hundred of ten-penny Nails -	0	2	6
	- 6 Hundred of Brads	0	1	6
. 21	- 18 Days Works - at 3 o per Day	2	14	0
		I	in.	7

### A Baker's Bill.

Mr. Thomas	Marriot,	Dr.	to	James	Barnet,	viz.	
------------	----------	-----	----	-------	---------	------	--

1767.	Maria de Arto de Arto de Carto				1	, ,		d.
Feb. 4	For a Peck of Bran -	-	-	-	-	<b>D</b> . 1	0	3
0	- a fine Peck Loaf -	-			-			8
1 13	- a Peck of fine Flour			-	-	0	1	8
	- a Bufbel of Pollard		_	-	-	2	1	0
	- Small Bread -							21
9 1	- Yest				-			. 1
4 4	- a half Peck Second Los	of	-	-	-	9	0	9
20	- a quartern second Loa		-					
The state of the s								

# Sum 60

# A Bill of Difour Jement.

	7 Laid out in Lamb, Seven Groats — — — — — — — — — — — — — — — — — — —
	1 - in Beef, nineteen Pence, Halfpenny 17
Mar.	7 — in Parsnips, three Halfpence — -
0	8 — in Potatoes, a Groat — — — — 4
000	9 — in Candles, Seven Groats and three 3 - 27
0 0 1	Pence 4
0 0	o - in Butter and Cheese, eight and }
0 01	truenty-pence /ull

Sum 1/4/4
Suppose

self feet

10

Suppose I am indebted	
To A, twenty Pounds, seven Shillings and four } Pence Farthing }	10 13.18/2
Pence Farthing — — — — — — — — — — — — — — — — — — —	14.734
ten Pence Halfpenny — — — — — — — — — — — — — — — — — —	26.19.414
- D, twenty-fix Pounds, seventeen Shillings T and four-pence Farthing - E, twenty-eight Pounds, thirteen Shillings,	
- E, twenty-eight Pounds, thirteen Shillings, and seven Pence three Farthings	15.5%
and seven Pence three Farthings — — S  F, twenty-one Pounds, sisteen Shillings and five Pence Halfpenny — — — — — — — — — — — — — — — — — —	5 6 17 1/4
five Pence Halfpenny — — — — — — — — — — — — — — — — — —	And the second second
	TE

How much is the Debt?

Work

ď.

3880

21

I

9 12

### Of TROY-WE

Q. Which are the Denominations of Troy-Weight? 24 Grains make 1 Pennyweight. 20 Pennyweights r Ounce. 1 2 Quinces -1 Pound.

Q. What fort of Things are weighed by this Weight? A. Gold, Silver, Jewels, Electuaries, and all Liquors.

Q. What is the Standard for Gold?

course and droing in A. 22 Carrats of fine Gold, and 2 Carrats of Copper being melted together, are estemed the true Standard for Gold Coin. control hy this weigh

Q. What is a Carrat?

A. A Carrat is not any certain Quantity or Weight, but the twenty-fourth Part of any Quantity or Weight.

Q. What is the Standard for Silver?

A. 11 oz. 2 dwis. of fine Silver, and 18 dwis. of Copper being melted together, are esteemed the true Standard for Silver-Coin; called Silver Sterling.

Note, The Ounce of Silver being valued at & Shillings, one Pennyweigh will be valued at three Pence, and the Grain at Half a Farthing.

K X A M-

#### EXAMPLES

Oz.dw.gr.	Oz.dw.gr.	lb. oz. dw. gr.	lb. oz. dw.gr.
7 10 12	7 13 12	4 10 12 11	7 10 12 10
6 11 11	6 11 14	3 11 16 12	3 4 16 13
-5 16 IE.	9 12 17	1 4 16 19	3 7 12 11
4 17 10	4 16 13	3 3 11 17	1 1 18 16
1 13 16	7 11 14	4 1 16 14	3 11 16 12
7 12 18	6 19 12	3 3 16 11	4 3 16 21
.9 16 19	7 13 16	7 11 16 10	3 3 13 11
8 14 16	3 19 14	6 4 13 15	3 7 18 19
4 16 19	5 9 8	5 11 14 13	9 8 19 9
9 4 8	6 12 13	9 10 15 14	7 11 12 8
Management of the same of the	The same of the sa	The second secon	

### 2. Of AVOIRDUPOIS-WEIGHT.

Q. Which are the Denominations of Avoirdupois-Weight?

16 Drams make 1 Ounce. 16 Ounces - 1 Pound.

28 Pounds - 1 Quarter of an Hundred Weight.

4 Quarters - 1 Hundred Weight, or 112 Pounds.

20 Hundred Wt. 1 Ton.

Q. What is the Use of Avoirdupois-Weight? A. Avoirdupois Weight is used in weighing any Thing of a

coarfe and droffy Nature, as all Grocery and Chandlers Wares, and all Metals but Silver and Gold.

Note, Bread formerly was weighed by Troy-Weight, but is now at London weighed by this Weight.

Q. What is the Difference between a Pound Avoirdupois, and Pound Troy?

A. The Pound Awairdupois is equal to 14 oz. 11 det. 15 gr. and an half Troy; and the Pound Troy is equal to 1302. 2 dr. and an half, and 9322 Awoirdupois.

Q. What other Denominations are there in this Weight?

A. There are feveral other Denominations in Avoirdupois Weight, in some particular Goods, and others only customary in some particular Places; as appears by the following Table.

gr. 10 13

2

998

The Tark to Tark and the Tark	B L E. W.
1b	
A Firkin of Butter is - 5	6 A Burden of Gad 3
of Soap is 6.	
A Barrel of Pot Ash is - 200	A Quintal of Fish in 7
Anchovies is 3	
Candles is 12	
Figs, from 9	8 A Seam of Glass is 217
to 2 C. 3 grs	Stone, or 120
- Soap is 25	6 For Cheese and Butter
— Soap is — — 25 — Butter is — — 22	A Clove or half Stone is 8
- Gunpowder is - 11	- A 377 :- C C !! .
- Raifins is 11	
'A double Barrel of 6	
Anchovies is 5	For Wool.
A Puncheon of Prunes is 10	C. A Clove is — — — 7
or 12 G.	A Stone is 14
A Fother of Lead is 19C. 29rs	. A Tod is 28
A Stone of Iron or Shot is 1.	4 A Wey is 6 Tod and )
- Butchers Meat is	o I Stolle, OF — —
A Gallon of Train Oil is	71 A Sack is 2 Weys, or 264
A Faggot of Steel is - 120	A Last is 12 Sacks, or 4368
[1] [1] [1] [1] [1] [1] [2] [2] [2] [2] [2] [2] [2] [2] [2] [2	MPLES.
T. C. gr. 1b. C. gr. h	在一种在中心,但是是这个国际的人,但是是一种国际的人,但是是是一种国际的人,但是是是一种国际的人,但是是一种国际的人,但是一种国际的人,但是一种国际的人,但是一种国际的人,但是一种国际的人,但是一种国际的人,但是一种国际的人,但是一种国际的人,但是一种国际的人,但是一种国际的人,但是一种国际的人们,但是一种国际的一种国际的一种国际,但是一种国际的一种国际的一种国际的一种国际的一种国际,但是一种国际的一种国际的一种国际的一种国际的一种国际的一种国际的一种国际的一种国的一种国际的一种国际
7 11 1 16 17 1 1	
1 12 3 11 16 2 1	
3 4 1 17 14 1 1	
3 1 2 12 0 16 3 1	
7 11 1 11 19 1 1	
6 3 2 13 16 3 1	
3 1 2 20 12 1 1	
4 1 3 26 16 3 10	
7 . 3 3	17 12 10 21 10 7

# 4. Of APOTHECARIES-WEIGHT.

Q. Which are the Denominations of Apothecaries-Weight?

20 Grains make 1 Scruple.

3 Scruples — 1 Dram. 8 Drams — 1 Ounce.

12 Qunces I Pound. Q. What is the Use of Apothecaries-Weight?

A. Apothecaries-Weight is fuch as their Medicines are com-

Note 1, The Apothecaries mix their Medicines by this Rule, yet buy and fell their Commodities by Avoirdupois-Weight.

2. The Apothecaries Pound and Ounce, and the Pound and Ounce Troy, are the same, only differently divided and subdivided.

fb. 3. 3. 9. gr. fb. 3. 3. 9. gr. fb. 3. 3. 9. gr. 3 11 7 2 19 7 1 3 1 10 7 3 1 2 11 1 3 4 1 13 0 1 2 1 14 6 2 7 1 14 0 1 7 2 12 7 3 4 1 12 3 7 2 1 11 1 2 6 2 11 6 1 1 2 11 1 3 1 0 10 2 1 3 1 12 0 0 3 2 17 2 1 2 1 12 1 2 1 2 1 2 1 1 2 1 1 1 1	,	-	Faul D	Ex	MPL	E S	ei esloas.	-
1 3 4 1 13 0 1 2 1 14 6 2 7 1 14 0 1 7 2 12 7 3 4 1 12 3 7 2 1 11 1 2 6 2 11 6 1 1 2 11 1 3 1 0 10 2 1 3 1 12 0 0 3 2 17 2 1 2 1 12 1 2 4 0 11 0 1 0 0 10 1 3 1 2 11 7 10 3 1 16 0 1 2 0 10 4 3 1 2 11	fb.	3. 5.	3. gr.	1b. 3	. з. Э	gr.	th. 3. 3	. 9. gr.
0 1 7 2 12 7 3 4 1 12 3 7 2 1 11 1 2 6 2 11 6 1 1 2 14 1 3 1 0 10 2 1 3 1 12 0 0 3 2 17 2 1 2 1 12 1 2 4 0 11 0 1 0 0 10 1 3 1 2 11 7 10 3 1 16 0 1 2 0 10 4 3 1 2 11	3	11 7	2 19	7 1	3 1	10	7 3 1	2 11
1 2 6 2 11 6 1 1 2 11 1 3 1 0 10 2 1 3 1 12 0 0 3 2 17 2 1 2 1 12 1 2 4 0 11 0 1 0 0 10 1 3 1 2 11 7 10 3 1 16 0 1 2 0 10 4 3 1 2 11							6 2 7	1-14
2 1 3 1 12 0 0 3 2 17 2 1 2 1 12 1 2 4 0 11 0 1 0 0 10 1 3 1 2 11 7 10 3 1 16 0 1 2 0 10 4 3 1 2 11							3 7 2	1 11
7 10 3 1 16 0 1 2 0 10 4 3 1 2 11	ALEXANDER OF THE SECTION OF THE SECT							
7 10 3 1 16 0 1 2 0 10 4 3 1 2 11		THE PERSON NAMED IN COLUMN 2 IN THE					2 1 2	1 12
1 7 6 1 15 0 2 7 2 10 7 2 2 1 12							SERVICE SECTION OF THE PARTY OF	Control of the second s
, , , , , , , , , , , , , , , , , , , ,	1	7 6	1 15	0 3	7 2	19	7 3 2	1 13

#### 5. Of LONG MEASURE.

Q. Which are the Denominations of Long Measure?

3 Barly-Corns make 1 Inch.

4 Inches - - 1 Hand.

12 Inches - - 1 Foot.

3 Feet — 1 Yard. 6 Feet — 1 Fathom.

s Yards and a Half 1 Rod, Pole, or Perch.

40 Poles - \_\_ r Furlong.

8 Furlongs - \_\_\_ 1 Mile.

3 Miles - - 1 League.

60 Miles - 1 Degree.

Note, A Degree is 69 Miles and 4 Furlongs, very near, the commonly received but 60 Miles.

Q. What is the Use of Long Measure?

A. To measure Distances of Places, or any thing else, where Length is considered, without Regard to the Breadth.

Q. Is the Pole, or Perch always of the same Length?

A. No.

Q. What is the Difference?

A. Five Yards and an Half are the Statute-Measure for a Pole or Perch; but for Fens and Wood-lands, it is customary to reckon 18 Feet to the Pole; and for Forests 21 Feet.

Q. What-

Q. What is the Use of an Hand?

m-

y,

A. It is used to measure Horses.

Q. What is the Use of a Fathom?

A. It is used to measure Depths.

#### EXAMPLES.

M.	f.	p.	Yds.	f. in.	. Le.	m.	f. p	2000	Yds. f	in.	be.
			14		STATE OF STA		6 1		16		
16	1	14	16	0 4			1 1		14		
19	3	16	19	1 10	16	2	1 1	6	17		
17	4	19	16	2 4	19	2	71	1	13.		
12				2 5	19	0	4 3	F .	16		
18	3	16	14	2 1	17	2	1 1	2	17		
19	7	14	-31	1 3	12	I	2 1	7	119	2 6	2
16	6	14 26	11	0 1	17	-1	II	4	11901	2 1	1
	6.61							The second	5 5 5	SERVICE LAND	STEEL SECTION

#### 6. Of CLOTH-MEASURE.

Q. Which are the Denominations of Cloth-Measure?

A. 2 Inches and a Quarter make 1 Nail.

4 Nails -- - Quarter of a Yard.

4 Quarters - - 1 Yard.

3 Quarters of a Yard - 1 Flemish Ell.

Note 1, The Yard is used in measuring all forts of Woollen Cloths, wrought

Silks, most Linens, Tape and Gartering.

2. The Ell English is used only in measuring some particular Linens, called -

3. The Ell Flemish is used in measuring Tapestry.

#### EXAMPLES.

	- AAM		A TOTAL STATE OF THE STATE OF T
Yds.qrs.na.	Ells grs. na.	Yds. grs. na.	E.F.qrs.na.
17 1 1	14 1 2	17 2 1	17 1 2
11 3 1	17 3 1	16 3 3	17 1 3
16 1 2	14 4 1	17 1.2	14 1 2
19 3 1	16 3 2		16 2 0
17.1 2	119 1 1-6		04 0 0
12 3 3	17 2 3		19 2 1
19 1 1	16 3 1		17 2 2
14 2 3	15 1 2		36
	Line and the second		100000000000000000000000000000000000000

## 7. Of LAND-MEASURE

		CONTRACTOR STATE	No property of the control of the co		
	TTT . I	.L. D.		A STATE OF THE STATE OF	· · · · · · · · · · · · · · · · · · ·
DE 19 DESERT	N DICH are	the Den	2002222422	of Land.	Measure?
Silver of Silver	A STATE OF THE PARTY OF THE PAR		111111111111111111111111111111111111111	0/ 230440	TATOMINT CO.

o Square Feet make I Yard. 30 Yards and a Quarter

40 Poles in Length and 1 in Breadth 1 Rood:

4. Roods

Q. What is the Use of Land-Measure? 44 546

A. It gives the Content of any Piece of Ground in Acres.

#### EXAMPLES.

A. r. p. A. 1	r. p. A. r. p.
	1 12 26 1 36
111-12 19	2 13 13 2 22
15 1 21 16	3 27 23 3, 13
16 1 12 19 1	1 16 36 2 28
17 2 11 12 3	3 14 22 2 33
13 2 12 16 1	1 11 19 0 19
	3 14 33 3. 16.
21 3 21 12 1	1 11 17 2 24

# 8. Of LIQUID - MEASURE.

Q. How many forts of Liquid-Meafure are there?

A. Two: Wine-Meafure and Winchester-Meafure.

O. What is meant by Winchester-Measure?

A. It is a particular Measure used for Beer and Ale.

Q. What is the Difference between Wine-Meafure and Winchefter-Measure?

A. A Gallon of Wine is 231 folid Inches; but a Gallon of Beer or Ale exceeds that Measure by 51 Inches, and is 282 folid Inches.

## (1) Of WINE - MEASURE.

O. Which are the Denominations of Wine-Measure?

2 Pints make I Quart.

4 Quarts - 1 Gallon.

10 Gallons \_\_\_\_ I Anchor of Brandy or Rum

18 Gallons - 1 Runlet.

31 Gallons \_\_\_ 1 Barrel.

42 Gallons — I Tierce.
63 Gallons — I Hoghead.
84 Gallons — I Puncheon.

2 Hogsheads - T Pipe or Butt.

2 Pipes or 4 Hogsheads 1 Tun.

Q. What other Liquors are measured by the Wine-Standard?

A. All Brandies, Spirits, Strong Waters, Perry, Cyder,
Mead, Vinegar, Hony and Oil.

Note, Milk is also retail'd by this Standard, not by Law, but Custom only.

	Ехам		A SECTION OF	1		
T.bbds. gal. qts.	Hbds.	gal.	qts.	Tier.	Photo: 02001000	2010/00/2019 00:00
7 1 12 2	27	10	2	27	12	1
6 3 31 3	22	13	3	29	17	3
7 1 41 2	- 26	11	3	22	11	2
6 2 17 1	-29	12	2	27	31	3
7 3 14 3	23	22	0	29	12	1
1 2 19 1	27	32	2	27	11	2
9 1 15 2	29	27	3	26	17	1
3 1 11 2	26	33	2	22	* **	3
	_		-			_

### (2) Of WINCHESTER-MEASURE.

Q. Which are the Denominations of Winchester-Measure?

- A. z Pints make 1 Quart.
  4 Quarts i Gallon
  - 8 Gallons \_ 1 Firkin of Ale.
  - 9 Gallons 1 Firkin of Beer,
  - 2 Firkins 1 Kilderkin. 4 Firkins — 1 Barrel.
  - 1 Barrel and a Half, or 54 Gallons 1 Hogshead of Beer,

Q. What is the Difference between Ale and Beer-Measure?

A. In London only they compute 8 Gallons to the Firkin of Ale, and 32 Gallons to the Barrel; but in all other Parts of England, for Ale, Strong Beer, and Small Beer, 34 Gallons are computed to the Barrel, and 8 Gallons and an Half to the Firkin.

Q. What other Commodities are there, that go by the Win-chester-Measure?

A. A Barrel of Salmon or Eels is 42 Gallons.

A Barrel of Herrings — 32 Gallons.

A Keg of Sturgeon \_\_\_\_ 4 or 5 Gallons.

A Firkin of Soap - 8 Gallons.

1	EXA	MPLES.	
Hds.gals.qts.	B.B.fir. gal.	Hbds.gals.qts.	A. B. fir gal.
7 12 1		26 17 1	23 1 7
6 27 2	27 2 6	13 19 2	24 2 6
3 21 2		21 16 3	27 1 5
2 11 1	27 2 8	31 18 2	27 3 4
3 17 2	26 1 5	27 10 I	26 3 2
2 12 1	37 1 4	31 18 2	27 1 3
6 17 3	27 1 3 0	26 31 1	26 2 1
7 31 2	32 . 2 . 2	31 26 2	29 2 0
	22		

-5-1	9. Of DRY MEASURE.
Q. W	hich are the usual Denominations of Dry Measure?
A.	2 Pints make r Quart.
Springer, to	z Quarts 1 Pottle.
	2 Pottles Gallon.
- Management	z Gallons — 1 Peck.
	4 Pecks — 1 Bushel
深等 界 1	8 Buffiels - 1 Quarter of Corn.
for the	36 Bushels 1 Chaldron of Coals.
Q. W.	berein does London differ from other Places in Engl

Q. Wherein does London differ from other Places in England in the Coal Measure?

A. In London 36 Bushels make a Chaldron; but in all other Places 32 Bushels make a Chaldron. The Bushel also in Water Measure contains 5 Pecks.

Q. What other Denominations are there in Dry Measure?

A. A Score of Coals —— is 21 Chaldrons.

A Sack of Coals —— 3 Bushels.

A Sack of Corn —— 4 Bushels.

10 Quarters of Corn make 1 Wey.

12 Weys —— 1 Last.

A Load of Corn —— is 5 Bushels.

A Cart-load ditto —— 40 Bushels.

Q. What is the Use of Dry Measure?

A. Dry Measure is applied to all dry Goods, as Corn, Seeds, Fruit, Roots, Sand, Salt, Sea-Coal, Charcoal, Smallcoal, Oysters, Muscles and Cockles.

Q. What is the Standard for Dry Measure?

A. The Standard for Dry Measure is a Winchester Bushel, being 18 Inches and a Half wide throughout, and 8 Inches deep. One Gallon of this Quantity is 268 solid Inches and \(\frac{4}{3}\), and consequently is less than an Ale Gallon by 13 solid Inches and \(\frac{1}{3}\).

Example 19

90 Tal	30	er u	M	1	20	
ge va		А	DOM:	98.45	-	. a

Ch. bu.	p.	Qrs. bu. p.	Ch. bu. p.	Qrs. bu. p.
17 .11	3	14 7 2 -	27 10 1	36 7 3
16 10	2	16 1 1	17 12 2	43 6 2
19 11	1	19 3 2	24 21 1	22 3 3
17 12	3	16 1 1	31 32 2	37 2 2
16 19	3	17 3 2	71 19 1	26 5 2
17 11	1	16 1 1	16 12 2	1 28 4 3
17 11	3	12 3 1	17 31 3	33 -7 0
11 14	1	37.2 3	16 14 1	42 3 2
	- 1100			

#### 10. Of TIME.

Q. Which are t	be De	nomina	tions of ]	l'ime ?
A. 60 Seconds				
60 Minutes	—	-	-	Hour.

24 Hours — — 1 Day.
7 Days — — 1 Week.
4 Weeks — — 1 Month.

13 Months, 1 Day and 6 Hours, 1 common or Julian Year.

Q. What is a Solar Year?

id

er

A. According to the best Computations, a Solar Year is 365 Days, 5 Hours, 48 Minutes, and 55 Seconds.

Q. How is the Year divided by the Calendar?

A. No more Days than 30 hath th' Month of September;
The fame may be faid of June, April, November;
The rest of the Months are just 30 and one,
Except that short Month February alone,
Which to itself claimeth just 8 and a Score,
But in ev'ry Leap Year, we give it one more.

#### EXAMPLES

M. w. d.	H. m. Sec.	M. w. d.	. D. b. m. fec.
14 1 6	17 10 32	31 2 1	17 11 13 16
17 2 5	17 22 21	17 1 6	19 12 16 11
16 113	14 21 32	17 3 4	17 12 17 13
19 3 2	4 2 3	16 1 1	14 13 26 31
16 1 1	7 3 1	17 2 1	13 12 11 48
26 2 0	73 16 30	16 2 5	17 19 19 12
134 2 2	22 28 42	19 1 4	13 23 26 51

#### II. Of MOTION.

Q. Which are the Denominations of Motion in the heavenly Bodies?

A. 60 Seconds make 1 prime Minute.

60 Minutes — 1 Degree.
30 Degrees — 1 Sign.

12 Signs, or 360 Degrees, make the whole great Circle of the Zodiac.

#### EXAMPLES.

0. 1. 1.	0. 1. 11.	0 1 11
71 10 16	47 17 19	46 17 31
12 11 19	17 10 38	17 36 18
17 16 13	12 11 41 .01	13 11 12
19 11 26	13 10 16	16 19 12
17 48 51	26 17 12	17 12 10
13 12 11	73 19 12	16 12 10
17 16 11	16 41 32	17 19 17
57 16 17	21 32 41	31 26 43
-		

## 12. Of Things bought and fold by the Tale.

Q. Which are the Denominations of Goods accounted by the

A. 12 Particulars make - 1 Dozen.

and Washington accounts to

12 Dozen — 1 Gross.

12 Gross or 144 Dozen 1 great Gross.

Examples are needless,

# Questions to exercise ADDITION.

1. A Man was born in the Year 1702, I demand when he will be 57 Years of Ago.

2. There are two Numbers whose Difference is 17, and the

leffer Number is 44; what is the greater Number?

3. A Man borrowed a Sum of Mony, and paid in Part 121. 101. and the Remainder is 171. 101. I demand the Sum borrowed?

4. A owes me three Guineas, B 501. 122. C 1041. D three-fcore and seventeen Pounds; How much is due to me in all?

5. A, B, and C, bought a Parcel of Goods, in the Purchase of which A laid out 31. B 40 s. and C 20 d. How much was laid out in all?

6. A Man

6. A Man hath 6 Bags of Hops; the first weighs 2 qrs. 1416. and each of the rest weighs 1416. more: What Quan-

tity bath he in the Whole?

7. A Man took an House for 12 Years; and by Agreement was to pay 100 l. 10s. down; 190 l. 41. at the End of 6 Years; and 109 l. 64. at the End of 12 Years. I demand the whole Sum?

8. A Shopkeeper having opened a Shop, the first Week fold Goods to the Value of threescore Pounds, the next Week he took fourscore Pounds, but the third Week he took no more than thirty Shillings; How much did he receive in all?

# Of SUBTRACTION.

Q. W HAT is the Use of Subtraction?

A. By taking a less Number from a greater, it shows the Difference between both.

Q. How many forts of Subtraction are there?

A. Two: Simple and Compound.

## Of Simple SUBTRACTION.

Q. What is Simple Subtraction?

A. Simple or Single Subtraction is the finding a Difference between any two Numbers, whose Signification is the fame; as the Difference between 6 Yards and 4 Yards, is 2 Yards.

Q. How are Numbers to be placed in Subtraction?

A. With Units under Units, Tens under Tens, &c. as in Addition.

Q. What Rule have you for the Operation of Subtraction in

general?

A. When the lower Number is greater than the upper, take the lower Number from the Number which you borrow, and to that Difference add the upper Number, carrying one to the next lower Place.

Q. What Number must you borrow, when the lower Number

is greater ?

A. The same which you stop at in Addition,

Q. How do you prove Subtraction?

A. By adding the Remainder and the lesser Line together, which will always be equal to the greater Line. Or,

By subtracting the Remainder from the greater Line, and that Difference will always be equal to the lesser Line.

EXAM-

# EXAMPLES.

	763	Yards. 7694 1867	Miles. 41372 13976	Days. 761214 121812	Months. 7613471 2813126
Alka sa ak	de la	oli oli abres		200	Constant
	Hours. 31261812		617127	Crowns. 71161871	Shillings. 7612641
	19879428		121712	26571014	5910917

# Of Compound SUBTRACTION.

Q. What is Compound Subtraction?

A. Compound Subtraction produces a Difference between any two Sums of divers Denominations.

	1. Of M	ONY.	
£ 3. d. From 14 10 6\frac{1}{2} Take 3 17 8\frac{1}{2}	£ 5. d. $36 \cdot 12 \cdot 6\frac{1}{2}$	LES. £ s. d. 76 12 4 <sup>3</sup> / <sub>4</sub> 17 13 3 <sup>1</sup> / <sub>4</sub>	£ 3 d. 31 18 4½ 16 19 1
Diff.  Proof 4 5. a.  Borr. 4 15 3  Paid 14 17 1½	76 3 4½ 13 17 7	£ 5. d. 73 7 6 19 4 1 1 2	17 12 12
Unpaid			Tayla lisa
£ s. d. Lent 136 11 64 Rec. 76 12 73	47 17 6	£ 3. d. 413 11 7 <sup>3</sup> / <sub>4</sub> 171 18 9 <sup>1</sup> / <sub>2</sub>	71 18 9
Due Table	ultridure radio (2 <u>004 louga</u> e)		Borrowed

14	e ochoolmas	ieks zijigiani	• 23
Borrowed 76	3. d. 4 0 0	Lent	£ 3. d. 800 to 6
F	$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	Pceived at several Times.	$\begin{bmatrix} 12 & 11 & 2\frac{1}{4} \\ 19 & 12 & 6 \\ 17 & 11 & 2\frac{1}{2} \\ 14 & 11 & 3 \\ 19 & 12 & 2 \\ 14 & 11 & 8\frac{5}{4} \\ 17 & 16 & 2\frac{1}{4} \\ 46 & 12 & 7\frac{3}{4} \end{bmatrix}$
Paid in all		Received in all	2 2 200
Unpaid		Romains due	
Oz.dwt From 71 11 Take 2 10 Diff.	12 71 12 18 19 10 4 19	5 19 14	1b. oz. dwt.gr. 184 4 11 12 17 10 11 7
C. grs. Bou. 72	VOI-R DUP C	1b. oz. dr.	T. C. qrs. lb, 12 1 2 10 5 3 1 19
From 65 4		9. gr. fb.	G H T., 3. 3. 9. gr. 3 2 0 19 1 2 2 17

# 5. LONG MEASURE.

Le.	m. f. p.	Yd.		Le. m.	
From 71	1 3 10		0 1	61 0	A RESIDENCE OF THE PROPERTY OF
Take 14			0 3	17 1	
Diff.		- E			1 1 10 CE

# 6. CLOTH - MEASURE.

Bou.	71	qr. na. 3 1 2 3			A Draper bou	Yds. ght 148	qr.	na.
Unfold	<i>i</i>		y escale		Sold at sever	al 17	3	3 2
From	47	qr. na. 2 1 1 2	17	qr. no 1 2 4 3	sold i	L17	3	3
Diff.						Insold	. 3	_

# 7. LAND-MEASURE.

	A. r.	p.	A. ~	* p.	9 A.	r. p.	A.	7. 0	
Bought Tilled	12 1	10	17	3 17	28	1 7	32	0 9	,
Tilled	5 3	17							
Untilled			120	- 11 (Sec.)		la Car	1		

# 8. WINE-MEASURE.

ps	T. bds.gal.	-T. bd gal.	Gals. gts.	pts. Galsigt pts.
	2 10	7 2 10		1 67 1 1
Take 1	3 19	1 2 28	12 1	· 解下:1940、名牌图下生色的图像100户
D.F.	. 1 01		\$ 5.10	- 1.7

9. WINCHESTER-



## Q. WINCHESTER - MEASURE. Hbds gal.qts. A.B. f. gal. B.B. f. gals, Hds.gal.ats. Bou. 17 10 1 Bou. 17 10 1 17 2 1 Sold: 12 11 2 14 1 3 Unfota 10. DRY MEASURE. Ch. bu. p. Ch. bu. p. 2rs. bu. p. 2rs. bu. p. From 17 2 1 40 1 2 19 1 1 26 1 3 Take 10 1 3 16 5 1 12 7 2 19 1 2 Diff. From 41 kg 22 12 Take 22 16 33 31 W. d. b. m. fec. W. d. b. m. fec. 17 1 10 12 10 14 1 10 12 10 3 19 48 26 10 holle claim ad of real at Diffvit and with mile mile and 12. MOTION. 9. 1. W. has say 0. 1. 11. From 48 10 12 47 2 10 62 13 0 Take 19 11 16 49

### Questions to exercise Subtraction.

Diff.

1. A Mangwas born in the year 1702; I demand his Age in the Year 176;

2. There are two Numbers, the greater Number is 61, and the lesser Number is 44; I demand the Difference?

3. There are two Numbers, whose Difference is 17, and the greater Number is 61? I demand the lesser Number?

4. The Brewer and the Baker drew Bills each upon the other: the Brewer stands indebted 45 l. 19s and the Baker 26 l. and 7 d. \(\frac{1}{4}\); who is the proper Person indebted, and how much?

C. A Man

it in u

5. A Man borrowed 30 l. and paid in Part 12 l. 10s. I demand how much remains unpaid?

6. King Charles the Martyr, was beheaded in the Year

1648; how many Years is it fince?

7. A is indebted to the Brewer the Sum of 1091. 101.

B owes him 941. 41. 10d. 1, how much does one owe more than the other?

8. What Sum is that, which taken from 100% leaves

481. 75. 6d. 1?

9. There were 4 Bags of Mony, containing as follows, viz. The first Bag 341. the second Bag 501. the third Bag 1001. and the fourth Bag 1501 which were to be paid to several Persons; but one of the Bags being lost, there were but 2341. paid; I demand which Bag was wanting?

# Of MULTIPLICATION.

A. It is a short Way of performing several Additions.

Q. How many Parts are there in Multiplication?

A. Three, viz.

1. The Multiplicand, or Sum to be multiplied.

2. The Multiplier, or Sum multiplied by.

3. The Product, or Total of the Multiplicand, as often as there are Units in the Multiplier.

Note, The Multiplicand and the Multiplier, are also called Factors; and the Product, the Fact or Rectangle.

# Of Simple MULTIPLICATION.

Q. What is Simple Multiplication?

A. Simple Multiplication is the multiplying of any two Numbers together, without respect to their Signification; as 7 times 8 is 56.

Note 1, As Addition and Subtraction of Integers are called Simple Addition, and Simple Subtraction; so should Multiplication and Division of Integers be called Simple Multiplication, and Simple Division: and that only should be called Compound Multiplication, and Compound Division, applied bath Numbers of divers Denominations to be either multiplied, or whiled.

2. The following Table muft be learned perfettly by Heart, before you can

a proceed any further,

Q. How

#### The MULTIPLICATION TABLE.

3 times 3 is 9	5 times 6	is 30	ti times	3 is 33
4 12	7	35	onicinos tos	4 44
7 21	6 times 6	45	d sind but s	6 66
ohi od 18 4 24	risds Lats (1917)	42	or Foldill by	8 88
4 times 4 16	C'ideinol !	48	12 times	9 99
£ 20	7 times 7	49		4 48
7 28	9	63	entries and g	72
9 36	8 times 8	72	157015	8 96
5 times 5 25	9 times 9	81 5	198	90108
VCVV 1000	CASE			4

Q. What do you observe in the first Case of Multiplication?

A. That the Factors be placed one under another, in such manner, that Units may stand under Units, Tens under Tens, &c. and then multiply as the Table directs.

#### EXAMPLES

	EXAM	PLBS.	or the second second second
47613127 2	Crowns. 47613174	Days. 71261812	Hours. 71261312
Minutes	milital year i		captainer in the
Minutes. 73126184	Years. 71312674 7	Gallons. 31261267	Ounces. 47612312
<u> </u>	2002-17-2	******	12 180 18
Shillings. 31261731	Yards. 76138126	Bufbels. 82365243	
			in the state of the

#### CASE 2.

Q. What do you observe in the second Case of Multiplication?

A. 1. When the Multiplier consists of more Figures than one, there must be made as many several Products, as there are Figures contained in the Multiplier.

2. Let the first Figure of every Product be placed exactly

under its Multiplier.

3. Add these Products together, and their Sum will be the total Product.

Q. How do you prove Multiplication?

A. Multiplication and Division do mutually prove each other; yet Multiplication may as truly be proved by itself, by inverting the Factors.

7 84	EXA	APLES.	CENTRAL CONTRACTOR
60 Crowns. 80 1694861 26	Days. 129186 98	Weeks. 281216 978	Pence. 181281 763
17988386	12660228	275029248	138317403
Ounces. 269181 4629	Yards. 261986 7638	Pints. 812617 43859	Quarts. 281691 76286
1246038849	2001049068	35640569003	21489079626

Q. What Exceptions have you to this Cafe?

A. 1. When these Figures 1 and 1, or 1 and 2, happen together in the Multiplier, you may multiply by both at once; as in Case 1.

	EXAM	PLES.	
Weeks. 761312	Busheli. 671612	Grains. 953458	Leagues. 843126
412	114	912	119
313660544	76563768	878673696	100331994

2. When any other Number between 12 and 20 happens, as 13, 14, 15, &c. then multiply by the Figure in Units Place, and as you multiply, add to the Product of each fingle Figure that of the Multiplicand, which stands next on the right Hand.

EXAM-

Charles of the Control of the Contro			THE PERSON		
	-	-	-	PL	D
88K 1679		- 1	M	W -400P PT	D 100 a

Gallons.	Days.	Months.	16.
4721217	4713176	4631261	4713760
15	16	17	1 and W

The explored Sollablem guisd escurit.

#### CASE 3.

Q. What do you observe in the third Case of Multiplication ?

41. Such Factors as have Cyphers at the Ends, must be set one under another, as if there were no Cyphers.

The Cyphers placed at the End of either, or both of the Factors, are to be omitted till the last Product, and then the

same Number of Cyphers must be annexed to it.

#### EVAMPLES.

Pence. 476000	Hours. 180120 48100	Years, 04m00 401210 81900
80922000	8663772000	57773099000
Nails. 760000	Inches.	Barrels.
4800	72000	74210
3648000000	33206400000	45862522100

#### CASE 4.

Q. What do you observe in the fourth Case of Multiplication?
A. When Cyphers are placed between the significant Figures in the Multiplier, they must be omitted in the Operation; regard being had to the first Figure of every particular Product as before.

#### EXAMPLES.

Gallons.	Eggs.	Buttons
128121	128128	246145
72001	70043	60012
A CONTRACTOR OF THE PARTY OF TH		The second second second
9224840121 89	74469504	14771653740
्या प्रतिकार विकास के विकास क	The Bearing States	THE RELIEF OF

# CASE 5.

Q. How do you multiply by the Parts of any Number, instead

of the Whole?

A. When the Multiplier is such a Number, that any two Figures being multiplied together, will make the said Multiplier, it is shorter to multiply the given Number by one of those Figures, and that Product by the other; as 5 times 7 is 35.

Pounds.	Exami Men.	Soldiers.	Sailors.
764126	764131 48	461231	461312
26744410	36678288	33208632	16607232

### Of Compound MULTIPLICATION.

Q. What is Compound Multiplication?

A. When feveral Numbers of divers Denominations are given to be multiplied by one common Multiplier; this is called Compound Multiplication.

£ 1. d.	16. oz. dwt.gr. 17 5 12 16	43 1 14	16. 02. dr. 17 12 10
M. f. p.		9000	The state of the s
16 4 21	17 2 3 1	16 3 2	17 2 3
Ch. b. p. 16 12 3	D. b. m. fec.	M. w. d. 16 3 4	0. 1. 11.
1000	8: 12:	- 11	2 8 S 1 7

Note, If the Learner be taught to turn back to the Bills of Parcels in Addition, be will find Plenty of Examples in Compound Multiplication. -

## Questions to exercise MULTIPLICATION.

1. If one Man's pay be 35. what must 40 Men have?

2. What is the Product of 76, multiplied by 3 and by 7?

3. There are 124 Men employed to finish a Piece of Work, and they are to have 3 l. each Man; I demand how much they must all have?

4. An Army of 10000 Men having plundered a City, took fo much Mony, that when it was shar'd among them, each Man had 27 l. I demand how much Mony was taken in all?

5. There were 40 Men concern'd in the Payment of a Sum of Mony, and each Man paid 1271/. how much was paid in all?

6. If one Foot contains 12 Inches, I demand how many Inches there are in 126 Feet?

7. What is the Product of 760 multiplied by 9 and by 7?

# IVISION N. TOMAN

THAT is Division?

A. It is a short Way of performing several Subtractions, and shews how oft one Number is contained in another, and what remains.

Q. How many Parts are there in Division?

A. Four, viz.

1. The Dividend, or Sum to be divided.
2. The Divisor, or Sum divided by.

3. The Quotient, or Answer to the Question.

4. The Remainder, which is always less than the Divisor, and of the same Name with the Dividend.

Note, The Divisor, Dividend, and Quotient are certain; but the Remainder is uncertain, because some Operations in Division bave no Remainder.

Q. How many Sorts of Division are there?

A. Two; Simtle and Compound.

### Of Simple DIVISION.

Q. What is Simple Division?

A. Simple Division is, when the Divisor and Dividend are made choice of, without any Regard to their Signification; as 56 divided by 7, gives 8 for the Quotient; or, the Number 7 is contained in 56, eight times.

Q. How many Sorts of Simple Division are there?

A. Two; Short Division and Long Division.

#### Of Short DIVISION.

Q. What is Short Division?

A. Short Division is, when the Divisor does not exceed 12.

MARK

## EXAMPLES.

Minutes.	Months.	Days.
2)71313674(	6)312610841(	11)7312613107(
3)42310812(	7)713126719(	12)3812617314(
4)13812612(	8)701267131(	11)1612798131(
5)61231281(	9)126713108(	12)1731261712(
O U Dinie	on 4	my the wearen to be a light to

A. Multiply the Divisor and Quotient together, and the Remainder (if there be any) add to the Product; that Sum will be equal to the Dividend.

# Of Long Division.

#### C A S E of I. a at the produce and all

Q. What is Long Division? To Bubon I sat at sall of

A. When the Divisor is more than 12, for help of the Memory, we are obliged to multiply the Quotient Figure and Divisor together, and subtract that Product from the Dividend, in order to find out the Remainder; which Operation must be continued to every Quotient Figure: And this is called Long Division.

	EXAMPLES.	choiner, and white
Yards.	Shillings.	Pence.
91)71265871(	28)712617+4	1217)31917312(
82)31712617(	19)7312617+(	3164)12697126(
73)17312618(	381)13261714(	6128)71217312(
64)47312617	773)31746173(	2912)17161231(
55)7318106+	937)13189714(	33108)91261814(
46)76131744	761)128161716	71216)17131716(
37)31231740	7618) 8917312(	86257)34175362(

Q. What do you observe of Cyphers placed at the End of the Divisor?

A they must be cut off; and the same Places also must be cut off in the Dividend.

2. Those Figures which are cut of in the Dividend, must be annexed to the Remainder at last.

#### Sand on Example 18 8. 1938 years out D

#### C A S E 2.

Q. How do you divide by the Parts of any Number inflead of the Whole?

X When the Divisor is such a Number that any two Figures being multiplied together, will make the faid Divifor, it is fhorter to divide the given Number by one of those Figures, and that Quotient by the other; as 5 times 7 is 35

Pence.	Crowns.	coxodental	Pounds.
35)26744410(	48)36678288	( 72)	332086526

### Of Compound DIVISION.

Q. What is Compound Division?

A. When several Numbers of divers Denominations are given to be divided by one common Divisor; this is called Compound Division. EXAMPLES.

	A CONTROL OF THE PARTY OF THE P	
· 1. s. d.	lb. oz. davt gr.	T. C. gr. 1b.
$2)48 12 6\frac{1}{2}$	3)14 10 3 16(	4)17 1 1 14(
16. oz. dr.	M. f. p.	Yd . f. in. b.c.
5)46 12 10(	6)38 2 14(	7)46 0 10 2(
Yds. qrs. na.	A.B. fir. gal.	Ch. bu. p.
8)16 2 2(	9)17 3 2(	10)20 13 2(
M. w. d.	D. b. m. fec.	0, 1, 1,
11)48 2 2(	12)46 16 12 30(	12)33 4-11(

#### Questions to exercise DIVISION.

1. If 140s. be divided amongst 40 Men, how much a-piece?

2. If 1596 be divided by 21, what is the Quotient?

3. There are 124 Men who have 372 l. among them, how much must each Man have?

4. An Army of 19000 Men having plundered a City, took 266000 l. how much must each Man have?

5. There was a certain Number of Men concern'd in the Payment of 12721. and each Man paid 31. I demand the Number of Men?

6. What is the Quotient of 48447, divided by 9 and by 7?

7. If 3264 be divided by 12 and by 4, what is the Quotient?

8. A certain Man intending to go a Journey of about 3264 Miles, would compleat the same in 136 Days; I demand how many Miles he must travel each Day?

五 五

# OF REDUCTION.

Q THAT is Reduction ?

A. Reduction is the bringing or reducing Numbers of one Denomination into other Numbers of another Denomination, but of the same Value.

Q How are Denominations of any kind reduc'd from one to

another?

A. By Multiplication and Division.

Q. When is Multiplication to be used?

A. When great Names are to be brought into small; as Pounds into Shillingt, or Days into Hours; and this is called Reduction Descending.

Q. When is Division to be used?

A. When small Names are to be brought into great; as Shillings into Pounds, or Hours into Days; and this is called (though improperly) Reduction Ascending.

Note, Whether you multiply or divide, it must be by as many of the less, as

make one of the greater Denomination.

Q. How are Questions in Reduction proved?

A. By varying the Order of them.

## Of MONY.

## REDUCTION Descending.

1. In 46 l. how many Shillings and Pence? Answ. 920s.

461.

20

0205.

12

#### 11040 d.

2. In 71. how many Shillings and Pence? Anfau. 140 s.

3. In 91. how many Shillings, Pence and Farthings? Anfw. 1801. 2160 d. 8640 grs.

4. In 7 l. 14s. 6 d. 4, how many Farthings? Answ.

5. Reduce 461. 141. 9d. 3, into grs. Facit 44871 grs.
6. Reduce 501. 9s. 9d. 1, into Half-pence. Facit 24235

7. Reduce 160 l. 15 s. 6 d. into Six-pences. Facit 6431
Six pences.

8. Reduce

35

8. Reduce 481. 123. 8d. into Groats. Facit 2918 Groats.
9. Reduce 901. 173. 6d. into Two-pences. Facit 10905

Two-pences.

10. In 12 Crowns, how many Shillings and Pence? Answ.

11. In 15-1. how many Crowns and Shillings? Anjw.

60 Cr. 300s.

12 In 50 Half-Crowns, how many Pence and Farthings?
Arsw. 1500 d. 6000 grs.

13. In 306 Crowns, how many Half Crowns and Pence?

Answ. 612 Half-Cr. 18360 d.

14. Reduce 120 Six-pences, into Three-pences, Pence and Farthings. Facit 240 Thres-pences, 720d. 2880 grs.

is. Reduce 210 Crowns into Shillings, Groats and Pence.

Facit 10501. 3150 Greats, 12600 d.

16. Reduce 86 Pounds into Crozuns, Shillings and Greats. Facit 344 Cr. 1720s. 5160 Greats.

17. How many Shillings and Pence are in 17 Guineas?

Anfw. 357 s. 4284d.

18. How many Crowns and Six-pences are in 28 Pounds?
Answ. 112 Cr. 1120 Six-pences.

## REDUCTION Ascending.

1. In 11040 d. how many Shillings and Pounds? Anfav. 920 s. 46 l.

210

12)11040)9210(461.

2. In 1680 d. how many Shillings and Pounds? Answ.

3. In 8640 grs. how many Pence, Shillings and Pounds?

Anjew. 2160 d. 180 s. 91.

4. In 7417 grs. how many Pounds? Anfw. 7 1, 14 s. 6d 4. 5. Reduce 44871 grs. into Pounds. Facil 46 1. 14 s. 9d.3.

6. Reduue 24235 Half-pence into Pounds. Facit 50 l. 91.

7. Reduce 6431 Six-pences into Pounds. Facit 1601. 155. 6d.

8. Reduce 2918 Groats into Pounds. Facit 48 l. 12 s. 8 d. 9. Reduce 10905 Two-pences into Pounds. Facit 90 l.

17 s. 6 d.
10. In 720 d. how many Shillings and Crowns? Answ.

60 s. 12 Cr.

11. In 300 s. how many Crowns and Pounds? Anjw.
60 Cr. 15 l.

12. In 6000 grs. how many Pence and Half-Crown? Anfo.
1500 d. 50 Half-Crowns.

13. In 18360d. how many Half-Crowns and Crowns? Anfav. 612 Half-Cr. 306 Cr.

14. Reduce 2880 grs. into Pence, Three-pences and Six-pences.

Facit, 720 d. 240 Three-pences, 120 Six-pences.

15. Reduce 12600 d. into Groats, Shillings and Crowns. Facit, 3150 Gr. 1050 s. 210 Cr. and word ...

16. Reduce 5160 Greats into Shillings, Crowns and Pounds.

Facit, 1720 s. 344 Cr. 86 l.

17. How many Shillings and Guineas are in 4284 Pence?

Answ. 357 s. 17 Guineas.
18. How many Crowns and Pounds are in 1120 Six-pences? Anfav. HI 2 Cr. 28 1. Total same with our southers.

# REDUCTION Ascending and Descending.

1. In 720 Shillings, how many Pence and Crowns? Anfw. 8640 do 144 Gr. Al second out there's as escholated

#### 1720 5.0 150 1105 1 13 LAP 105T

The area were bid to water water to the to

610)86410(144 Crowns.

z. In 120 Shillings, how many Crowns and Half-Crowns? Anfw. 24 Cr. 48 Half-Cr.

3. In bo Crowns, how many Shillings and Pounds? Anfw.

300 s. 17 Land bus exclude worth want bestor of

4. In 612 Half-Crowns, how many Crowns and Pence? Anfw. 360 Cr. 18360 d.

5. In 40 Guineas, how many Shillings, Crowns and Pounds?

Anfro. 840s. 168 Cr. 421.

CHILL WOL 6. Reduce 12600 Pence, into Shillings, Groats and Crowns.

Facit 1050 s. 3150 Gr. 210 Cr.

7. Reduce 63 Crowns, into Shillings and Guineas. Facit, 315 s, 15 Guineas.

8. Reduce 70 Moidores into Pounds. Facit 941. 10.5.

9. Reduce 12180 Three-pences into Shillings, Pence, and Groats. Facit, 3045 s. 36540 d. 9135 Gr.

10. How many Crowns, Groats, and Pounds, are in 1720s.?

Anfw. 344 Cr. 5160 Gr. 861.

11. How many Groats, Three-pences and Six-pences are in 121 Shillings? Answ. 363 Cr. 484 Three-pences, 242 Six7 pences. Smilera buts remilled where work host in son

12. How many Pounds and Crowns are in 1120 Six-pences?

Anjav. 281. 112 Cr.

13. How many Crowns, Half Crowns and Shillings are in 280 1. and the Number of each equal? Anjou. 658, and 7 s. Tour Jan 1914. Four over.

14. Four Men brought each 171. 10s. value in Gold into the Mint to be coined into Guineas, how many must they have? Anfw. 66 Guineas, 145-10 Aprol to Asilo cognit

15. There are 12 Purses with each 12 Guineas, how much

Sterling is the Sum? Anfw. 151 l. 45.

16. A certain Ground Tenant was behind with his Landlord for 16 Years Rent, at 5 l. 101. a Year, how much was the Debt? Answ. 881.

17. There are 341. 173. to be divided among 17 Men.

how much is it a-piece? Answ. 21. 1s.

18. In 19 Moidores, how many Pounds Sterling? Anfav. 251. 131.

# Of TROY-WEIGHT.

1. In 47 lb. 10 02. how many Grains? Anfau. 275520 gt.

2. In 47128 Grains of Gold, how many lb. ? Anfw. 8 lb. 2 0%. 3 dwts. 16 grs.

2. In 101b. of Silver, how many Spoons, each 502. 10 dwife

Answ. 21 Spoons, and 90 dwts. over.

4. In 4560 Grains of Gold, how many Tea-Spoons, each half an Ounce? Answ. 19 Tea Spoons.

5. In 47 Salvers, each 2002, how many 16.? Anfw. 

6. How many Porringers, each 1102. are in 1916. 1002.

11 dwts. of Silver? Anfw. 21 Porringers, and 151 dwts. over.

7. A Goldsmith having 3 Ingots of Silver, each weighing 2702. was minded to make them into Spoons of 202. Cups of 5 oz. Salts of 1 oz. and Snuff-boxes of 2 oz. and to have an equal Number of each; the Question is, what was that Number? Answ. 8 of each Sort, and 102. over.

8. In 17 Ingots of Silver, each 27 oz. 10 dwts. how many

Grains? Answ. 224400gr.

#### m's Toke bi Tron, how Of AVOIRDUPOIS-WEIGHT.

Q. Which are the Allowances usually made in Avoirdupois great Weight to the Buyer?

A. They are Tare, Trett, and Cloff.

Q. What is Tare?

A. Tare is an Allowance made to the Buyer, for the Weight of the Box, Bag, Vessel, or whatever else contains the Goods bought; and is either,

1. At fo much per Bag, Barrel, Box, &c.

2. At so much per Cent. or

3. At fo much in the Grofs Weight, called Invoice Tare.

Q. What is Trett?

A. Trett is an Allowance, made by the Merchant to the Buyer, of 416. in 10416. that is, the fix and twentieth Part for Waste and Dust, in some fort of Goods.

Note, If an Allowance be made both for Tare and Trett, in the same Parcel of Goods, the Tare is first to be deducted; and that Remainder is called Suttle Weight.

Q. What is Cloff?

A. Cloff is an Allowance of 2 lb. Weight to the Citizens of London, on every Draught above 3 C. Weight, on some sorts of Goods; as Galls, Madder, Sumac, Argol, &c.

Q. What are these Allowances called beyond the Seas?

A. They are called the Courtefies of London; because they are not practifed in any other Place.

Q. What is Gross Weight?

A. Grojs is the Weight of any Sort of Merchandize, and that which contains it, being weighed both together.

Q. What is neat Weight?

A. Neat is the pure Weight of the Goods, after all Allowances are deducted.

Note 1, Raw, Long, Short, China, Morea-Silk, &c. are weighed by a great Pound of 24 oz. But Ferret, Filosella, Sleeve-Silk, &c. by the common Pound of 16 oz.

2. To bring great Pounds into common, multiply by 3, and divide by 2.
3. To bring common Pounds into great, multiply by 2, and divide by 3.

#### CASE I.

#### EXAMPLES.

1. In 7 C. 3 grs. 10 lb. how many Oz. and Drams? Anfw.

2. In 3 Tons of Iron, how many C. grs. and lb.? Answ.

60C. 240 grs. 6720 lb.

3. In 1404802. how many C.? Anfw. 7 C. 3 grs. 10 lb.

4. In 6720 lb. of Iron, how many Tons? Anjow. 3 Tons.
5. In 461 great Pounds of Morea Silk, how many Oz. and Drams? Anjow. 11064 oz. 177024 dr.

6. In 40426 Drams of Silk, how many great Pounds?

Answ. 105 great Pounds, 602. 10 dr.

7. In 3 lb. of Cinnamon, how many Parcels, each 1202.?

Answ. 4 Parcels.

balavan as ba

8. In 470 Parcels of Sugar, each 261b. how many C? Answ. 109 C. 0 grs. 121b.

9. In

9. In 672 great Pounds of Silk, how many common Pounds? Answ. 1008 common lb.

10. In 480 common Pounds of Silk, how many great

Pounds? Anfw: 320 great lb.

11. In 8 Hogsheads of Tobacco, each weighing neat 7 C. 1,

how many Pounds? Answ. 6720 lb.

12. In 17 Pigs of Lead, each weighing 4 C. 3, how many Fother, at 19 C. 12? Answ. 4 Fother, 2 C. 3 qrs.

13. In 712 C. of Lead, how many Fother? Anfw. 36

Fother, 10 C.

14. In 17 C. 1 qr. 6 lb. of Sugar, how many Parcels, each 17 lb.? Anfw. 114 Parcels.

#### CASE 2.

# Of TARE and TRETT, &c.

Q. When the Tare is at fo much per Barrel, Bag, &c. how

is the neat Weight found?

A. Multiply the Number of the faid Barrels, Bags, &c. by the Tare, and subtract that Product from the Gross; the Remainder is the Neat.

Note 1, The Table of Allowance for Tare, in the Book of Rates, fays;

#### For VIRGINIA Tobacco.

Sugar from INDIA.

In Casks and Canisters
In Chests and Casks from St. Thome } Tare { 1/6

#### Oil from CANDIA.

Tare 29 lb. per Barrel.

2. 7 lb. \(\frac{1}{2}\) of Oil make a Gallon; therefore to reduce Pounds into Gallons multipiy by 2, and divide by 15.

#### EXAMPLES.

1. In 16 Hogsheads of Tobacco, each 5 C. 1 gr. 19 lb. Gross, Tare per Hogshead 100 lb. how much Neat Weight? Answ. 72 C. 1 gr. 20 lb.

Salano I nommor yarm you , the look Co gr. H. and al en A.A. 100 901 A. team vism word all in change nomines -4 by the Parts. 22 Amillion and Marie don 16 apriliais v dago mosado ? 21 2 20 and earth when he say 4 strenger won The G. gr. lb. 28) 1600 (57(14 1 4 Grofs 86 Tare 14 1 Meat 72 1 20

2. In 70 Bales of Smyrna Silk, each 317lb. Gross, Tare per Bale 16lb. how many lb, Neat? Anfw. 21070lb. Neat-

3. In 14 Hogsheads of Tobacco, weighing Gross 89.C. 3 grs. 17 lb. Tare per Hogshead 100 lb. how much neat Weight? Anfw. 77 C. 19r. 17 lb.

4. What is the Neat Weight of 30 Bales of Cyprus Silk, each weighing 249lb. Grofs, Tare per Bale 14lb.? AnJw. 7050lb.

#### CASE 3.

O. When the Tare is at so much per Cent. how is the Neat

Weight found?

A. When the Tare is an aliquot Part or Parts of the C. Weight, divide the whole Gross by the said Part or Parts that the Tare is of an C. Weight, and the Quotient thence arising, gives the Tare of the Whole; which subtract from the whole Gross, the Remainder is Neat.

Note 1. Figs, Almonds, Argol, &c. - - - - 14lb. Per Cent. Oil in uncertain Casks, &c. - - - - 18

2. Whatever Part the given Tare is of an C. Weight, the Same muft the whole Tare be of the given Gross Weight.

#### EXAMPLES.

1. What is the Neat Weight of 12 Barrels of Argol, Gross. 48 C. 3 grs. 12 lb. Tare 14 lb. per Cent.? Answ. 42 C. 3 grs. C. qrs. lb.

6 0 12 Tare.

#### o Neat. 42 3

2. In 12 Butts of Currans, each 7 C. 1 gr. 10 lb. Grofs, Tare per Cent. 16 lb. how much Neat Weight? Anfav. 75 C. 1 gr. 26 lb. 1402. 3. What

3. What is the Neat Weight of 30 Barrels of Figs, each 2 C. 3 qrs. Gross, Tare per Cent. 14 lb.? Answ. 72 C. 21 lb. Note, When the Tare is not the aliquot Part or Parts of an C. Weight, then multiply the Pounds Gross by the Tare per Cent. given, and that Product divide by 112, the Quotient is the whole Tare, which subtract from the Gross, the Remainder is Neat.

4. What is the Neat Produce of 20 Barrels of Anchovies, each Gross 33 lb. Tare per Cent. 10 lb.? Answ. 601 lb. 202.

5. What is the neat Produce of 17 Barrels of Pot-Ash, each Gross 203lb. Tare 10lb. per Cent.? Answ. 3142lb. 1402.

#### CASE 4.

Q. When the Tare is at so much in the whole Gross Weight; how is the Neat Weight found?

A. Subtract the Tare from the Grofs, and the Remainder is Neat.

EXAMPLES.

1. What is the Neat Weight of 38 Hogsheads of Tobacco, weighing Gross 201 G. 3 grs. 12 lb. Tare in the Whole 3140 lb.?

Answ. 173 C. 3 grs. 8 lb.

2. What is the Neat Weight of 3 Hogsheads of Tobacco,

weighing at follows, viz.

Q. How is the Neat Weight found, when Trett is allowed

with Tare?

A. Divide the Pounds Suttle by 26, the Quotient is the Trett, which subtract from the Suttle, the Remainder is Neat.

EXAMPLES.

1. In 8C. 3 grs. 20 lb. Grofs, Tare 38 lb. Trett 4 lb. per

104 lb. how many lb. Neat ! Anfw. 925 lb. Neat.

2. In 177 C. ogrs. 22 lb. Gross, Tare 9 lb. per Cent. Trett 4 lb. per 104 lb. how many C. Weight Neat? Answ. 156 C. 2 grs. 22 lb.

3. In 17 Chests of Sugar, weighing 120 C. 2 grs. Gross, Tare 176 lb. Trett 4 lb. per 104 lb. how many C. Weight

Neat? Anfw. 114 G. 1 gr. 12 lb.

Note, There are other Allowanees, not so common, such as Break, which is at so much per Barrel, Bag, &c., and Damage, which is so much in the Whole, but they are very easy.

# Of APOTHECARIES-WEIGHT.

1. In 12 fb. 13, 23. 09. 1 gr. how many Grains? Anfiv. 69721 Grains.

2. In 69721 Grains, how many 9. 3. 3. and fb. ! Anfw.

Of LONG MEASURE.

1. In 70 Miles, how many Furlongs and Poles? Anfw. 560 Furlongs, 22400 Poles.

2. In 40 Yards, how many Feet, Inches, and Barly-corns?

Anjw. 120 Feet, 1440 Inches, 4320 Barly-corns.

3. In 5 Miles how many Barly-corns? Answ. 950400 Barly-corns.

4. In 4000 Inches, how many Yards? Anfw. 1117ds. 4 In.

5. In 4 Leagues, how many Yards? Answ. 21120 Yards.
6. In 15840 Yards, how many Miles and Leagues? Answ.
9 Miles, 3 Leagues.

7. How many Barly-corns in a Mile? Answ. 190080 Barly-

corns.

8. How many Times doth the Wheel, which is 18 Feet 6 Inches round, turn between London and York, which is 150 Miles? Answ. 42810 times, and 180 Inches over.

9. How many Barly-corns will reach round the Globe of the Earth, which is 360 Degrees, and each Degree 69 Miles

and an Half? Anjw. 4755801600 Barly-corns.

#### Of CLOTH-MEASURE.

1. In 14 Yards, how many Quarters and Nails? Anfw. 56 2rs. 224 Nails.

2. In 17 Tds. 1 gr. 2 na. how many Nails? Answ. 278 na.

3. In 4712 Nails, how many Yards? Anfw. 294 Yds. 2 qrs.
4. In 47128 Nails of Irish Cloth, how many Pieces, each
12 Yards? Answ. 245 Pieces, 5 Yards, 2 Quarters.

5. In 4 Pieces of Cloth, each 14 Yards, how many Quar-

ters and Nails? Anfw. 224 2rs. 896 Nails.

6. In 10 Bales of Cloth, each 10 Pieces, each 12 Yards, how many Yards? Anfeo. 1200 Yards.

7. In 7000 Nails of Holland, how many Ells? Anfro. 350 Ells.

8. Reduce 42 Ells into Quarters and Nails? Facit 210 211.

Of LAND MEASURE.

1. In 40 Acres, how many Roods and Perches? Anfw, 160 Roods, 6400 Perches.

2. In 17 A. 3r. 10p. how many Perches? Anfau. 2850 Pers.

3. Reduce 2850 Perches into Acres. Facil 17 A. 3r. 10 p.
4. If a Piece of Ground contains 24 Acres, and an Inclosure of 17 Acres 3 Roods be taken out of it, how many Perches are there in the Remainder? Answ. 1000 Perches.

5. One

5. One Field contains 7 Acres, another 10 Acres, and a third 12 Acres 1 Rood, how many Shares of 76 Perches each are contained in the Whole? Anjav. 61 Shares, and 44 Perches over.

Of LIQUID - MEASURE.

1. In 17 Gallons how many Quarts and Pints? Answ. 68 21. 136 Pints.

2. In to Barrels of Beer, how many Gallons and Quarts?

Anfw. 360 Gals. 1440 qts.

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3. In 4 Barrels of Ale, how many Gallons? Anjw. 128 Gals.

4. In 72 Hogsheads of Beer, how many Barrels? Answ. 108 Barrels.

5. In 91 Barrels of Beer, how many Hogsheads? Answ. 60 Hhds. 36 Gals.

6. If a Back contains 30 Barrels of Beer, how many Gallons

doth it hold? Anjw. 1080 Gals.

7. In 4 Tuns of Oil, how many Hogsheads, Gallons, and Quarts? Answ. 16 Hhds. 1008 Gals. 4022 2ts.

8. In 3 Hogsheads of Brandy, how many half Anchors?

Answ. 37 half Anchors, 4 Gals.

9. In 1712 Gallons of Wine, how many Hogsheads? Answ.

27 Hbds. 11 Gals.

10. If a Vintner be desirous to draw off a Pipe of Canary into Bottles, containing Pints, Quarts, and 2 Quarts, and of each an equal Number, how many must be have? Anjun. 144 of each fort.

Of DRY MEASURE.

1. In 40 Qarters of Wheat, how many Bushels and Pecks?

Anjw. 320 Bush. 1280 Pecks.

2. Reduce 1280 Pecks of Wheat into Quarters. Facil 40 2rs. 3. In 30 Chaldron of Coals, each 36 Bushels, how many

Pecks? Anfw. 4320 Pecks.

4 Reduce 7094 Pecks of Coals into Chaldrons. Facil

Of TIME.

1. In 121812 Seconds, how many Hours? Answ. 33 Hrs. 50 Min. 12 Sec.

2. Reduce 41 Weeks into Days, Hours, and Minutes.

Facit 287 Days, 6888 Hrs. 413280 Min.

3. Reduce 413280 Minutes into Weeks. Facit 41 Weeks.
4. How many Seconds in a Year, allowing it to be 365

Days, 6 Hours? Anjew. 31557600 Seconds.

5. How many Days have passed since the Birth of Christ, to Christmas, 1760? Answ. 642840 Days.
6. From

how many Days? Answ. 263 Days.

Of MOTION.

1. In half a Year's Time the Sun makes his Progress thro' 6 Signs of the Zodiac, How many Degrees, Minutes, and Seconds doth that amount to? Answ. 180 Degrees, 10800 Min. 648000 Sec.

## Of the SINGLE RULE of THREE.

Q. HOW many Parts are there in the Rule of Three?

A. Two: Single or Simple, and Double or Compound.

Q. By what is the Single Rule of Three known?

A. By three Terms, which are always given in the Question to find a Fourth.

Q. Are any of the Terms given to be reduced from one Deno-

mination to another?

A. If any of the given Terms be of several Denominations, they must be reduced into the lowest Denomination mentioned.

Q. What do you observe concerning the first and third Terms?

A. They must be of the same Name and Kind.

Q. What do you observe concerning the fourth Term?

A. It must be of the same Name and Kind with the Second.

Q. What do you observe of the three given Terms taken toge-

A. That the two first are a Supposition, the last is a Demand.

Q. How is the third Term known?

A. It is known by these, or the like Words, What cost?

How many? How much?

Q. How many forts of Proportion are there?

A. Two: Direct and Inverse.

### 1. Of DIRECT PROPORTION.

Q. What is Direct Proportion?

A. Direct Proportion is when more requires more, or less requires less.

... Q. What do you mean by more requires more?

A. More requires more is when the third Term is greater than the first; and therefore requires the fourth Term to be greater than the second in the same Proportion.

Q. What do you mean by less requires less?

A. Less requires less is when the third Term is less than the first; and therefore requires the fourth Term to be less than the second in the like Proportion.

Q. How is the fourth Term in Direct Proportion found?

A. By multiplying the fecond and third Terms together, and dividing that Product by the first Term.

Q. What Proportion does the fourth Number bear to any other?

A. It bears the same Proportion to the Second, as the Third

does to the First?

Q. How do you prove Questions in the Rule of Three Direct?

A. By changing their Order.

EXAMPLES.

1. If 3 Oz. of Silver cost 17 s. what will 48 Oz. cost?

Answ. 131. 12 s.

0x. s. 0x. 3:17::48  $\frac{17}{3}$   $\frac{17}{3}$   $\frac{10 l. s.}{3}$ 

2. If 3 lb. of Ginger cost 3 s. what cost 26 lb.? Answ. 11. 6s.

3. If 202. of Silk cost 2s. 6d. what cost 7lb.? Answ. 7l.

4. If 1 Gallon of Ale cost 8d. what cost 36 Gallons?

Answ. 1l. 4s.

5. If 1lb. of Sugar cost 4 d. 1, what cost 48 lb.? Anjw. 18 s.

6. If 1lb. of Sugar cost 4d. what cost 1C? Anjw. 1l. 17s. 4d. 7. If an C. of Sugar cost 2l. 12s. what cost 1 lb.? Anjw.

5 d. 2 grs. 32.

8. If I Gallon of Beer cost 4d. what cost a Barrel? Answ. 12s.
9. If I Pair of Stockings cost 2s. 3d. what cost 19 Dozen

Pair ? Anfw. 25 l. 135.

10. If 19 Dozen Pair of Shoes cost 25 l. 13s. what cost 1 Pair? Answ. 2s. 3d.

11. Bought a Firkin of Butter, containing 56 lb. for 181.

8 d. what is that per lb.? Answ 4d.

12. Sold 3 C. Weight of Tobacco, at 18 d. per lb. what is the Price of the Whole? Answ. 25 l. 45.

13. Bought 19 Chaldron of Coals, at 29s. 6 d. per Chal-

dron, what come they to? Answ. 28 l. os. 6d.

14 If 116. of Sugar cost 9 d. what cost 17 C. 2 grs.? Answ.

15. If 102. of Silver cost 5s. 6d. what is the Price of a Tankard that weighs 1 lb. 10 02. 10 dwts. 4 gr.? Anjw. 61. 3s. 9d. 2 grs.  $\frac{9}{480}$ .

16. If 116. of Tobacco cost 15 d. what cost 3 hhds. weighing

together 15 C. 1 gr. 19lb.? Answ. 107 l. 18s. 9d.

17. If a Yard of Cloth is worth 14s. what is the Worth of.

5 Pieces, each 19 Yards? Anfw. 661. 10s.

18. If an Ell of Holland cost 4s. 6d. what is the Value of 5 Pieces, each 12 Ells? Answ. 13l. 10s.

19. If a Bushel of Coals cost 10 d. how many Chaldron for 1001. ? Anjw. 66 Ch. 24 Bush.

20. How many Quarters of Corn for 40 Guineas, at 4 s.

per Bushel? Answ. 26 Qrs. 2 Bush.

21. If a Man's yearly Income be 300 l. what is it per Day? Answ. 16 s. 5 d. 1 gr.  $\frac{15}{365}$ .

22. If a Man spend 7 Pence per Day, how much is that in

a Year? Answ. 101. 12s. 11d.

23. If a Pint of Wine cost 10 d. what cost 3 bhds. ? Answ.

24. If a Pipe of Canary cost 401. how much is that per

Pint ? Anfw. 9 d. 2 grs. 1008.

25. Bought 12 Pieces of Cloth, each 12 Yards, at 10s. 6 d. per Yard, what come they to? Answ. 75 l. 12s.

26. What cost 120 Yards of Cloth, at 3 s. per Yard? Answ.

181.

27. A Merchant bought 4 Pieces of Holland, each 12 Ells,

for 7 1. 10 s. what did 1 Ell cost? Answ. 3 s. 1 d. 12.

28. A Grocer bought 3 Hbds. of Sugar, each 10 C. 3 qrs. 12 lb. Gross, Tare 26 lb. per Hbd. at 2 d. ½ per lb. I demand what the 3 bbds. came to? Answ. 37 l. 3 s. 9 d.

29. How much must I pay for the Carriage of 10 C. 1, at

the Rate of 1 d. 1 per lb.? Answ. 7 l. 7 s.

30. If 6 Horses eat up 21 Bushels of Oats in a Week's Time, how many Bushels will serve 20 Horses the same Time?

Answ. 70 Bush.

31. If a Family of 10 Persons spend 3 Bushels of Malt in a Month, how many Bushels will serve them, when they are

30 in Family? Answ. 9 Bush.

32. If an Ingot of Silver weighs 36 oz. 10 dwts. what is it worth, at 5 s. per oz. ? Answ. 9 l. 2 s. 6 d.

33. How many Yards of Lace for 1001. at 3s. 6d. per Yard?

Answ. 571 Yds. 18.

34. If a Merchant hath owing to him 1000 l. and his Debtor doth agree to pay him for every Pound 121. 6 d. I demand how much he must pay in all? Answ. 625 l.

35. A Goldsmith sold a Tankard for 101. 12 s. at the Rate of 5 s. 4 d. per oz. I demand the Weight of it? Answ. 39 cz.

15 dauts.

36. A Man bought a Piece of Cloth for 161. 10 s. at 151. per Yard, how many Yards did it contain? Anjw. 22 Yds.

37. If i C. Weight of Cheese cost 375. 4d. what is that

per lb. ? Answ. 4d.

38. Coals at 33 s. per Chaldron, how much per Bushel?
Anjav. 11 d. 39. What

39. What cost 49392 Case Knives, at 4s. 4d. per Dozen?

Anfw. 8911. 165.

40. If a Gentleman has an Estate of 245 l. 10 s. a Year, how much may he spend one Day with another, to lay up 60 Guineas at the Year's End? Answ. 10 s. per Day.

41. If 17 C. 3 grs. 17 lb. of Tobacco, cost 133 l. 131. 4d.

what cost 1 oz.? Anfw. 1 d.

42. If 1 C. Weight of Lead cost 15 s. 11 d. what cost 5 Fother? Answ. 77 l. 11 s. 10 d.  $\frac{1}{2}$ .

43. When the Tun of Wine cost 42 % what cost 1 Quart?

Anfav. 10d.

44. At a Noble per Week, how many Months Board may I have for 501.? Anjw. 37 Months, 2 Weeks.

45. What cost a Pack of Wool, weighing 2 C. 1 gr. 1916.

at 8 s. 6 d. per Stone? Anfw. 8 l. 4 s. 6 d. 1 gr. 10.

46. What is Cheese per C. Weight, at 3 d. \(\frac{1}{2}\) per lb.? Answ. 11. 121. 8 d.

47. If a Yard of Cambric cost 125. what cost 4 Pieces, each 20 Yards? Answ. 481.

48. If a Yard of Broad Cloth cost 18s. what cost 5 Pieces,

each 20 Yards? Anfaw. 90%.

49. If Lead be fold for 1 d. 1 per lb. what is 3 C. Weight

worth? Answ. 21. 25.

50. If Coffee be fold for 8 d. 4 per oz. what is 6 C. Weight

worth? Answ. 3691. 125.

2. Of Inverse Proportion.

Q. What is Inverse Proportion?

A. Inverse Proportion is when more requires less, or less requires more.

Q. What is meant by more requires less?

A. More requires less, is when the third Term is greater than the first, and requires the fourth Term to be less than the second.

Q. What is meant by less requires more?

A. Less requires more, is when the third Term is less than the first, and requires the fourth Term to be greater than the second.

Q. How is the fourth Term in Inverse Proportion found?

A. By multiplying the first and second Terms together, and dividing that Product by the third Term.

Q. What Proportion does the fourth Term bear to any of the

rest?

A. It bears such Proportion to the Second, as the First does to the Third.

#### EXAMPLES.

1. If 48 Men can build a Wall in 24 Days, how many Men

can do the same in 192 Days? Answ. 6 Men.

2. If I lent my Friend 100 l. for 6 Months (allowing the Month to be 30 Days) how long ought he to lend me 1000 l. to requite my Kindness? Answ. 18 Days.

3. If 1001. in 12 Months gain 61. Interest, what Principal

will gain the fame in 8 Months? Answ. 1501.

4. If a Footman performs a Journey in 3 Days, when the Days are 16 Hours long, how many Days will he require of 12 Hours long, to go the same Journey in? Answ. 4 Days.

5. How many Yards of Matting, that is half Yard wide, will cover a Room that is 18 Feet wide, and 30 Feet long?

Anfw. 120 Yards.

6. If 28s. will pay for the Carriage of an C. Weight 150 Miles, how far may 6 C. Weight be carried for the same Mony? Answ. 25 Miles.

7. How much in Length, that is 3 Inches broad, will make

a Foot square? Answ. 48 Inches.

8. If 15 Shillings worth of Wine will ferve 46 Men, when the Tun is worth 12 l now many Men will the fame 15 Shillings-worth suffice, when the Tun is worth but 8 l.? Anfao. 69 Men.

9. If when the Price of a Bushel of Wheat is 6s. 3d. the Penny-loaf will weigh 90z. what must the Penny-loaf weigh, when Wheat is at 4s. 6d. the Bushel? Answ. 120z. 10 dwts.

10. Suppose 800 Soldiers were placed in a Garrison, and their Provisions were computed sufficient for 2 Months; how many Soldiers must depart, that the Provisions may serve them 5 Months? Answ. 480 Men.

11. There is a Cistern, having a Cock, which will empty it in 12 Hours; I demand how many Cocks, of the same Capacity, there must be to empty it in a Quarter of an Hour?

Anfw. 48 Cocks.

4. 2. 2. 1.

12. There was a certain Building raised in 8 Months by 120 Workmen, but the same being demolish'd, it is required to be rebuilt in 2 Months; I demand how many Men must

be employed about it; Answ. 480 Men.

13. A Piece of Tapestry is 3 Ells Flemish wide, and 4 Ells Flemish long, and it is required to be lined with something that is but 3 Quarters of a Yard wide; I demand how many Yards there must be to compleat the Lining? Answ. 9 Yards.

OF

# OF PRACTICE.

Q. INTHAT is Practice?

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A. It is a short Way of finding the Value of any Quantity of Goods, by the given Price of one Integer.

Q. How do you prove Questions in Practice?

A. By the Single Rule of Three Direct: Or Practice may be proved by itself, by varying the Parts.

	The	T	A	B L 1	e s.	Time to		27
s. d.	1.	5.	d.	I.	5.	d.	C.wt.	16.
$\frac{1}{2}$ is 6	i is	10	0	15	1	4	$\frac{1}{2}$ is	56 28 16 14 8 7
$\frac{1}{2}$ is 6 $\frac{1}{3}$ 4 $\frac{1}{4}$ 3 $\frac{1}{6}$ 2 $\frac{1}{8}$ $1\frac{1}{2}$	1 18 1 18 1 4 1 5 1	6	8	1 15 1 10 10 10 10 10 10 10 10 10 10 10 10 1	1	3	$\frac{1}{2}$ is	28
4 3	4	5	0	1 20	1	0	7	16
. 5 2	3	4	0	30	0	8	1 13	14
1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	2 1	3	4	40	0	6	14	8
12 I	10 10 10 10	3 2 2		ठठ	0	4	16	7
	10		8	80	0	3		
1 1 1 2 2 1 5 1	13	1	8	120	0	2	7061	

## CASE I.

Q. What must be done with the Price of an Integer, when it

is les than a Penny?

A. Find the aliquot Parts of that Price contained in a Penny, which must be Divisors to the given Sum; that is, if the Price be a Farthing, say a Farthing is the Fourth of a Penny, and set it thus,  $|\frac{1}{4}|\frac{1}{4}|$ . If the Price be a Halfpenny, then say, a Halfpenny is the Half, thus,  $|\frac{1}{2}|\frac{1}{2}|$ . If it is three Farthings then say, a Halfpenny is the half of a Penny, and

a Farthing is the Fourth of a Penny, thus,  $\begin{vmatrix} \frac{1}{2} & \frac{1}{4} \\ \frac{1}{4} & \frac{1}{4} \end{vmatrix}$ 

Q. What do you observe concerning these Columns?

A. The first Column contains the Mony, and the other the Parts.

Note 1, When there are more aliquot Parts than one, their Quocients must be added together, and the Sum, if the first aliquot Part be taken from a Penny, will be Pence: if it be taken from a Shilling, will be Shillings; or if it be taken from a Pound will be Pounds.

2. It is frequently better to take Parts of Parts, than Parts of the whole Price; and then the three Farthings above-mentioned may as well be

taken thus, | 1/2 | 1/2 | that is, a Halfpenny is the half of a Penny, and a Farthing is the half of a Halfpenny.

EXAMPLES.

4	및 7612at #	1 1280 at 1
	12 1 9 0 3 2lc 1 518 7/. 18 i. 7 d.	Facit 11. 6 s. 8 d.
1 2	6812 at 1 12 3406	7672 at ½  Facit 151. 191. 8 d.
1 3	2 lc 2 8 l3 10 3 4 l. 3 s. 10 d.	9180 at 3
4	2 3 5 6	Facit 281. 13 s. 9 d.
	2lo 29 4 6- 1 4/. 14s. 6d.	

# CASE 2.

Q. What must be done with the Price of an Integer, when it is less than a Shilling?

A. Find the aliquot Parts of that Price contain'd in a Shilling,

which must be Divisors to the given Sum. Or thus,

If the given Price be not the aliquot Part of a Shilling, then first take some Part of it that is an aliquot Part; and for the remaining Part of the Price, let it be taken out of the foregoing Part or Parts, and then add the Quotients together as before; the Total will be the Answer in Shillings.

## EXAMPLES.

11/1	7612 at 1d.	6812 at 1 d.
zlo	6 314	Facit 281. 7 s. 8 d.
11	3 1,1. 14s. 4d.	
1 13	8612 at 1d. 1.	1861 at 1 d. 1.
1 1	717 8	Facit 91. 13.5. 10 d. 4
1 4	179 5	111
zlo		4121 at 1 d. 3.
11	4 4 l. 17 s. 1 d.	Facit 251. 151. 1d.1

1861 at 1 d.	
Facit 13 l. 11	s. 4d. 3/4
4761 at 2 d.	
Facit 39 l. 13	s. 6d.
6181 at 2d.	<b>‡</b> .
Facit 57 l. 18	s. 11 d. 1
1218 at 2d.	1 1
Facit 121. 13	s. 9d.
8012 at 2d.	3 4
Facit 91 1. 16	s. 1d.
7612 at 3d.	23
Facit 95 l. 3	feri
6128 at 3 d.	
Facit 82 l. 1	9s. 8d.
6180 at 3 d.	
Facit 90 l. 2	
7812 at 3 d.	
Facit 122 l.	
8120 at 4 d.	
Facit 135 l.	
7000 at 4d	
Facit 1231.	19s. 2d.

6001 at 4d. 1
Facit 1121. 105. 4d. 2
7121 at 4 d. 3
Facit 140 l. 181. 8 d.3
7181 at 5 d.
Facit 1491. 125. 1d.
8121 at 5 d. 4
Facit 177 l. 125. 11d.
6128 at 5 d. 1
Facit 140 l. 18 s. 8 d.
6100 at 5 d. 3
Facit 1461. 25. 11 d.
1000 at 6 d.
Facit 25%.
7610 at 6 d. 1
Facit 198 l. 3 s. 6 d. 3
1218 at 6d. 1
Facit 32 l. 195. 9 d.
6000 at 6 d. 3
Facit 1681. 15 s.
7101 at 7d.
Facit 207 l. 25. 3 d.

1001 at 7 d. 1	5918 at 9 d. \frac{1}{4}
Facit 301. 45. 9d. 1	Facit 240 l. 8 s. 4 d. 2
4100 at 7 d. 1/2	8121 at 10 d.*
Facit 1281. 21. 6d.	Facit 338 1. 7 s. 6 d.
6120 at 7 d. 3	6712 at 10 d. 1/4
Facit 1971. 125. 6 d.	Facit 286 l. 13 s. 2 d.
7100 at 8 d.	1002 at 10 d. 1
Facit 236 l. 13 s. 4 d.	Facit 43 l. 16 s. 9 d.
6100 at 8 d. 1	4680 at 10 d. 3
Facit 209 l. 13 s. 9 d.	Facit 209 l. 12 s. 6 d.
8000 at 8 d. 1	1260 at 11 d.
Facit 283 1. 6 s. 8 d.	Facit 57 l. 15 s.
6000 at 8 d. 3	6121 at 11 d. 1
Facit 218 l. 15 s.	Facit 285 l. 18 s. 5 d. 4
9000 at 9 d.	1234 at 11 d 1
Facit 337 l. 10 s.	Facit 59 1. 2 s. 7 d.
4121 at 9 d. 1	2345 at 11 d. 34
Facit 1581. 16s. 7 d 1	Facit 1141. 16 s. 1 d. 3
6100 at 9 d. 1/2	100 at 11 d. 3
Facit 241 7. 91. 2 d.	Facit 41. 17 s. 11 d.

Note, When the Price of an Integer is 10 d. annex a Cypher to the given Number, and divide by 12 and by 20.

# CASE 3.

Q. What must be done with the Price of an Integer, when it

is greater than a Shilling, but less than two Shillings?

A. Let the Part or Parts be taken only with so much of the given Price as is more than one Shilling; that is, if the Price be  $14d.\frac{1}{2}$ , take the Parts only with  $2d.\frac{1}{2}$ , and let the given Quantity stand for Shillings, which must be added with the rest; and the Total will be the Answer in Shillings.

### EXAMPLE 6.

1 4	4	486 at 12d. 1	1 1281 at 13 d. 4
	12	121 1	Facit 70 l. 141. 5 d. 4
	210	49 6 1 1/3	6100 at 13 d. 1
		241. 16s. 1d. 1	Facit 343 l. 2 s. 6 d.
1 3	1 3	486 at 12 d. 1	1210 at 13 d. 3
	12	243	Facit 69 1. 6 s. 5 d. 1
	2lo	20 3 50l6 3	1210 at 14 d.
		251.61.3d.	Facit 70 l. 11 s. 8 d.
		7612 at 12 d. 1	1271 at 14 d.
3.		Facit 388 l. 10 s. 7 d.	Facit 75 l. 9 s. 3 d. 3
	1 6 g	1216 at 12 d. 1	6120 at 14 d. 1
		Facit 63 1. 6 s. 8 d.	Facit 369 l. 15 s.
		1216 at 12 d. 3	1210 at 14 d. 3
	-1	Facit 64 l. 12 s.	Facit 74 l. 7 1. 3 d. 1
		6121 at 13 d.	1260 at 15 d.
8 6		Facit 3311. 11 s. 1 d.	Facit 781. 15 s.

	1612 at 15d. 1
STATE	Facit 1021. 8 s. 7 d.
	1210 at 15 d. 1
	Facit 78 l. 2 s. 11 d.
I	7612 at 15 d. 3
	Facit 499 l. 101. 9 d.
	6100 at 16d.
SALES COLUMN	Facit 406 l. 13 s. 4 d.
100000000000000000000000000000000000000	7121 at 16 d. 1
	Facit 482 1. 3 s. o d.
	1218 at 16 d. 1
-	Facit 831. 14 s. 9 d.
-	8100 at 16d. 3
1	Facit 565 l. 6 s. 3 d.
4	1128 at 17 d.
l	Facit 292 1. 8 s.
1	1230 at 17 d. 4
I	Facit 88 l. 8 s. 1 d. 1/2
2	340 at 17 d. 1
1	Facit 170 l. 12 s. 6 d.
3	450 at 17 d. 3
F	Pacit 255 l. 3 s. 1 d. 1

4560 at 18 d.
Facit 342 1.
5670 at 18 d. 14
Facit 431 l. 3 s. 1 d. 1
6789 at 18 d. 12
Facit 523 l. 6s. 4 d.1
7890 at 18d. 34
Facit 616 l. 8 s. 1 d. 1
8900 at 19 d.
Facit 704 l. 11 s. 8 d.
9000 at 19 d. 1
Facit 721 l. 17 s. 6 d.
9876 at 19d. 1
Facit 802 l. 8s. 6d.
8765 a: 19d. 3
Facit 721 1. 5 s. 8 d. 3
7120 at 20 d. 1/4
Facit 600 l. 15 s.
6543 at 20 d. 1/2
Facit 5581. 17 s. 7d.
5432 at 20 d. 3
Facit 469 l. 123. 10 d.
4321

321 at 21 d.
Facit 378 l. 1 s. 9 d.
210 at 21 d. T
Pacit 2841. 4s. 4d. 1
100 at 21 d. 1
Facit 188 L. 21. 6d.
000 at 21 d. 3
Facit 90 l. 12 s. 6 d.
1090 at 22 d.*
Facit 99 l. 18 s. 4 d.
9010 at 22 d. 1
Facit 835 1. 6s. od. 1

67	00 at 22 d. 1/2
Fa	cit 628 l. zs. 6 d.
68	12 at 22 d. 3
Fa	cit 645 L 141. 5 d.
12	10 at 23 d.
Fa	cit 1151. 191. 2di
18	00 at 23 d. 1/4
F	ucit 1741. 7 s. 6 d.
67	60 at 23 d. =
F	acit 661 l. 18 s. 4 d.
99	990 at 23 d. 3
F	icit 988 l. 111. 10 d.

\* Note, When the Price of an Integer is 22 de annex a Cypher to the given Number, and divide by 12 (as at 10 d.) then add both Lines together; the Sum will be the Total in Shillings.

## CASE 4.

Q. What must be done with the Price of an Integer, when it is any even Number of Shillings under 20 s. as 6 s. 8 s. &c.

A. Multiply the given Quantity by half of the Price, and double the first Figure of the Product for Shillings, and the rest of the Product will be Pounds.

Note, This Rule is taken from an Operation in Decimals.

E x A M 486 at 25.	7612 at 25.
481. 125.	Facit 761 l. 4 s.
769 at 4s.	1286 at 4s.
1531. 165.	Facit 2574. 4 s.

Von An

7618 at 6 s.	171 at 14s.
Facit 22851. 8s.	Facit 119 l. 145.
191 at 8 s.	171 at 161.
Facit 761. 8s.	Facit 1361. 16 s.
180 at 10s.*	712 at 185.
Facit 901.	Facit 640 l. 16 s.

\* Note, When the Price of an Integer is 10s. you may take half of the given Integers, and it is done; and the Remainder (if there be any) will be 10s.

# CASE 5.

Q. What must be done with the Price of an Integer, when it is any odd Number of Shillings under 20, as 3 s. 5 s. &c.?

A. Multiply the given Integers by the Price, and that Product divide by 20, the Quotient will be the Answer.

#### EXAMPLES.

121 at 13.	121 at 11 s.		
Facit 61. es.	Facit 66 l. 11 s.		
121 at 3 s.	600 at 13 s.		
Facit 18 l. 3 s.	Facit 390 %.		
471 at 5s.*	190 at 15s.		
Facit 1171. 15 s.	Facit 142 l. 10 s.		
860 at 7s.	121 at 175.		
Facit 301 L	Facit 102 l. 17 s.		
612 at 95.	100 at 195.		
Facit 275 1. 8 s.	Facit 95 l.		

\* Note, When the Price of an Integer is 5 s. the Work may be done at one, because 5 s. is the fourth Part of a Pound.

CASE

CTE SOUT

# CASE. 6.

Q. What must be done with the Price of an Integer, when it is Shillings and Pence?

A. 1. If the Shillings and Pence be the aliquot Part of a Pound, it may be done at once, as 6s. 8 d. is the third of a Pound.

12 at 6s. 8d.	21 at 25. 6 d.
Facit 4 1.	Facit 21, 125. 6d.
69 at 3s. 4d.	96 at 1 s. 8 d.
Facit 111. 105.	Facit 81.

2. If the Shillings and Pence be not the aliquot Part of a Pound, or if there be Shillings, Pence, and Farthings, multiply the given Quantity by the Shillings, and take Parts with the rest, and add them together; the Sum will be the Answer in Shillings.

EXAMPLES.

3 4	1 26 at 91. 3d.	. 14	70 at 7 s. 4d. 3
	1134	57 SA A	Facit 25 /. 17 s. 8 d. 1
210	316		55 at 4s. 8 d. 1
	5 81. 5 s. 6 d.		Facit 121. 18 s. 11 d. 1
	86 at 63. 10d.		77 at 103. 6d. 1.
	Facit 291. 7 s. 8 d.		Facit 40 l. 10 s. 1 d. 1
	10 at 123. 4d.		12 at 135. 10 d. 1
11.	Facit 6 l. 3 s. 4 d.		Facit 81, 65. 5d.
23	30 at 45. 9d.		17 at 175. 4d. 4
1	Facit 7 1. 25. 6 d.		Facit 141. 15 s. od. 1
	73 at 75. 6d.		46 at 7 s. 3 d. 3
111	Facit 27 1. 7 s. 6d.	11.	Facit 164. 165. 4d. 1

# CASE 7.

Q. What must be done with the Price of an Integer, when it is Pounds only?

A. Multiply the given Integers by the Price, the Product will be the Answer.

#### EXAMPLES.

72 at 5 l.	19 at 4 l.
Facit 360 l.	Facit 761.
64 at 3 l.	46 at 71.
Facit 1921.	Facit 322 l.

# CASE 8.

Q. What must be done with the Price of an Integer, when it

is Pounds and Shillings?

A. Multiply the Integers given, by the Pounds; then proceed with the Shillings, if they are even, according to Case 4; but if they are odd, according to Case 5, and add them together; the Total will be the Answer.

### EXAMPLES.

1 26 at 41. 8 s.	48 at 7 l. 10 s.
104	Facit 360 l.
10 8	26 at 11 l. 14s.
Con Aspania	Facit 3041. 45.
49 at 31. 7s.	15 at 41. 13s.
210 3413	Facit 69 l. 15's.
17 3	17 at 91. 151.
1641. 35.	Facit 165 l. 151.
36 at 51. 13s.	16 at 31. 6s.
Facit 203 1. 8 s.	Facit 521. 16 s.

CASE

# CASE 9.

Q. What must be done with the Price of an Integer, when it

is Pounds, Shillings, and Pence?

A. 1. If the Shillings and Pence be the aliquot Part of a Pound, multiply the given Integers by the Pounds, and divide by the aliquot Part: Those Numbers so found out, being added together, will be the Sum required.

#### EXAMPLES ..

11	47 at 3 l. 3 s. 4d.	17 at 21. 6s. 8d.
11	Facit 1481. 16 s. 8 d.	Facit 39l. 13s. 4d.
100	20 at 41. 13s. 4d.	30 at 11. 20. 6d.
	Facit 93 1. 6 s. 8 d.	Facit 331. 151.

2. If the Shillings and Pence be not the aliquot Part of a Pound, or if there be Shillings, Pence and Farthings given with the Pounds, then reduce the Pounds and Shillings into Shillings, and multiply the given Integers by the faid Shillings; next take Parts with the rest of the Price, and add them together as before.

## EXAMPLES.

3	1 2 0 at 4l. 7s. 3d.1	21 at 51. 14s. 7d.4
	10440 87	Facit 1201. 6s. 8 d.1
1/2	30	70 at 11. 14s. 7 d.
2 l	5231. 151.	Facit 121 l. 01. 10 d.
1	14 at 21. 10s. 6d.	46 at 3 l. 195. 8 d.1
	Facit 35 l. 7 s.	Facit 1834: 61. 7 d.

Q. What other Ways have you of answering Questions in this.

A. 1. When the Number of Integers does not exceed 12, multiply the Price by the Integers, as in Compound Multiplication, the Product will be the Answer.

2. When the Number of Integers does exceed 12, multiply

the Price by the Parts instead of the Whole. Or,

3. You.

3. You may multiply the Price by the whole Number of Integers. Thus,

58361 Hbds. of Tobacco, at 481. 12 s. 9 d. per Hbd.

48		9		1 50		M					1 1
The second second second	583		202.X	the might	•	5. 2	٠,	3	Ton	4	
48		9	or are Jecie	16	6	1.30	<i>a</i> .	N. S. S.	a.	(51)	a.
2918				18	3.	2	6	\$ HONGA			10.00
14591				2	0	17					
389100			to y	3	9	17	6	15	0	10	0
2431875	0	0								•	

Fact risk rom Sel

2838533 2 9

Q. How is it wrought?

A. Mustiply by the several Figures in the Multiplier, as in Compound Multiplication, but with this Difference, that the Products of the Shillings and Pence, multiplied by the 6, 3, 8, and 5, must be placed by themselves in a Memorandum, and the Products of the Pounds by the same Figures, placed as in Simple Multiplication. Thus,

1. s. d.  

$$48 12 9$$
  
 $58361$ 

Memor.  
1. Product - - 48 12 9 s. d.  
2 - - - 291 16 6  
3 - - 145 18 3  
4 - - 389 2 0  
5 - - 234 3 9

Then to fill up the Blanks in the fecond Product, take half of the 16s. in the Memorandum, which is 8, and fet it in the Units Place of the Pounds. Annex a Cypher to the 6d. which makes 60d. or 5s. place this under the Shillings, and the Line is done with, there being no Pence remaining.

For the Blanks in the third Product, take half of the 18 s. in the Memorandum, and put it in the Tens Place of the Pounds. Annex a Cypher to the 3 d. which makes 30 d. or 2 s. 6 d. this put in the Jecond Memorandum. Then take half of the 2 s. in this new Memorandum, and put it in the Units Place of the Pounds. Annex a Cypher to the 6 d. in the new Memorandum, which makes 60 d. or 5 s. put this in the Place of Shillings, and this Line is finished, there being no Pence remaining.

For the Blanks in the fourth Product, take half of the 2s. in the first Memorandum, and put it in the Hundreds Place of the Pounds; and because there remains nothing, nor are there any Pence in the Memorandum, therefore fill up the other Blanks

with Cyphers, and the Line is finished.

For the Blanks in the fifth Product, take half of the 3s. in the first Memorandum, and put it in the Thousands Place of the Pounds; then, because there is one remaining, put that in the second Memorandum. Annex a Cypher to the 9 d. which makes 90 d. or 7 s. 6 d. put this to the former 1, and it makes 17 s. 6 d. take half of the 17 s. and put it in the Hundreds Place of the Pounds; then, because there is a remaining, put that in the third Memorandum. Annex a Cypher to the 6 d. and it makes 60 d. or 5 s. put this to the 1 in the third Memorandum, and it makes 15 s. take half of the 15 s. and put it in the Tens Place of the Pounds; then, because there remains 1, put it in the fourth Memorandum, and fince there are no Pence in the third Memorandum to put a Cypher to, let a Cypher be annexed to the 1 in the last Memorandum, which makes 10 s. take half of this 10s. and put it in the Units Place of the Pounds; then because there are no Pence in the Memorandum, neither is there any thing remaining of the 10, therefore fill up the other Blanks with Cyphers, and the Line is compleated: Add all together, and their Sum is the Total Product of the Whole.

l. s. d. Memorandum.

7000 Hhds. of Wine, at 17 14 8 per Hhd. 1. | 2. | 3.

7000 s. d. | 6 8 | 6 8 | 6 8

Note 1, To fill up the Blanks in the Pounds of the Second, Third, &c. Products, always take half of the Shillings in the Memorandum; and if 1 remains make a new Memorandum of it.

2. Always annex a Cypher to the Pence, and whatever Number of Shillings they make, put them to the 1 in the new Memorandum; and so on till ail the Blanks in the Pounds are filled up: If there he any Pence yet remaining in the Memorandum, put a Cypher to them, and what Shillings and Pence they make, let them be put in the Shillings and Pence Place in the Product.

3. All the Examples in this Case, and Case 8, may serve here instead of others.

# date C A S E 10.1 his of or married

Q What must be done with the Price of an Integer, when both that and the Quantity given are of several Denominations?

A Multiply the Price by the Integers, and take Parts with

the Parts of the Integer.

## EXAMPLES.

C. qrs. 1b.	of T	bacco.	at A 12 per C. gut.	l. s. d.
al acceptable and acceptable and acceptable and acceptable and acceptable and acceptable	16	7	55 4 2 6 1 3 0 13 12+ 59 6 11+	For the Miller policy of the state of the st
C. grs. lb.	Toba	cco, a	1. s. d. t 3 14 0 per C.	Facit 46 14 3
17 3 19 of 4 1 16 of 10 0 12 of 5 1 0 of	Suga Soap Talle Toba	r, a , a , a , a , a , a	t 2 2 6 per C. t 3 12 0 per C. t 1 19 6 per C. t 2 17 0 per C.	Facit 38 1 63 Fácit 15 16 32 Facit 19 19 22 Facit 14 19 3 Facit 13 17 102

# Of INTEREST.

5 2 10 of Tobacco, at 2 18 6½ per C. Facit 16 7
7 1 14 of Tobacco, at 3 15 9½ per C. Facit 27 18
9 2 26 of Tallow, at 4 10 4½ per C. Facit 43 19

Q. HOW many kinds of Interest are there?

A. Two: Simple and Compound.

7 0 19 of Sugar, at 3 16 0 per C.

# Of Simple INTEREST.

Q. What is Simple Interest?

9 2 26 of Tallow, at 4 10

A. Simple Interest is the Profit allowed in the lending or forbearance of any Sum of Mony, for some determined Space of Time.

Q. What is the Principal?

A. The Principal is any Sum of Mony lent, for which Interest is to be received.

Q. What is the Rate per Cent.?

A. It is a certain Sum agreed on between the Lender and the Borrower, to be paid for every 100 Pounds, for the Use of the Principal, which, according to the Laws of England, ought not to be above 5 %. for the Use of 100 %. for 1 Year, and 101. for the Use of 1001. for two Years; and so on for any Sum of Mony, in Proportion to the Time proposed.

Q. What

Facit 27

Q. What is the Amount?

A. It is the Principal and Interest added together.

Q. What other Things is Interest applicable to?

A. It is applied to Commission or Provision, Brokage, St orage, and Insurance, which have no respect to Time.

#### CASE I.

Q. How do you find the Interest of any given Sum for a Year?

A. Multiply the Principal by the Rate per Cent. and divide that Product by 100, the Quotient is the Interest required.

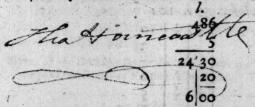
Q. How do you find the Interest of any given Sum for several

Years?

A. Multiply the Interest for one Year by the Number of Years given in the Question; the Product will be the Answer.

## EXAMPLES.

vill 486 l. yield in the same Time? Answ. 24 l. 65.



2. What is the Interest of 220 l. for a Year, at 4 per Cent. per Ann. ? Answ. 8 l. 16s.

3. What is the Interest of 761. for two Years, at 5 per

Cent. per Ann. ? Anfw. 71. 125.

4. What is the Amount of 400 l. for 12 Years, at 6 per Cent. per Ann. Anfw. 688 l.

# Of Factors Allowances, commonly called Commission or Provision.

Q. What is Commission or Provision?

A. It is an Allowance from Merchants to their Factors or Agents beyond the Sea, in the buying or felling of any fort of Goods; and is a certain Rate per Cent. according to the Custom of the Country where the Factor resides.

## EXAMPLES.

5. My Factor fends me Word, that he has bought Goods to the Value of 500 l. 13 s. 6 d. upon my Account; I demand what his Commission comes to, at  $3\frac{1}{2}$  per Cent.? Answ. 17 l. 10 s. 5 d. 2 grs.  $\frac{68}{100}$ .

6. My

6. My Correspondent has diffursed upon my Account, the Sum of 1009 l. 18s. what must be demand for his Commission, when I allow him 2½ per Cent.? Answ. 22l. 14s. 5d. 19r. 840.

7. Suppose I allow my Correspondent 13 per Cent. for Provision; what may he demand on the Disbursement of 704 l, 15 s. 4 d.? Answ. 12 l. 6 s. 8 d. 720.

# CASE 2:

Q. How do you find the Interest of any Sum for \frac{1}{4}, \frac{1}{2}, or \frac{3}{4} of a Year, besides the Number of Years given in the Question?

A. For \(\frac{1}{4}\) of a Year, take a fourth Part of the Interest for one Year; for \(\frac{1}{2}\) a Year, take half of the Interest for one Year; for \(\frac{3}{4}\) of a Year, take the Parts compounded of \(\frac{3}{4}\) and add them to the Interest for the rest of the Time; the Sum will be the Interest required.

EXAMPLES. OF 1 100 11 .:

1. What is the Interest of 200 l. for 3 Years and 3, at 5 per Cent. per Annum? Answ. 37 l. 10s

37 10

Goods; and is a ceruin Kiev for Cent

2. What is the Interest of 468 l. 12 s. 4 d. for 1 Year and \(\frac{3}{4}\), at 6 per Cent. per Annum? Answ. 43 l. 4s. 1 d.

3. What is the Interest of 112 1. 10 s. 4 d. for 5 Years and 12,

at 6 per Cent. per Annum? Answ. 371. 25. 6 d.+

4. What is the Interest of 468% for 4 Years and 1, at 6 per

Cent. per Annum? Answ. 1191. 6s. 8d. 3.

5. What is the Interest of 1000 l. for 2 Years 3, at 4 per Cent. per Annum? Answ. 110 l.

# Of BROKA GE. di Sacred and

Q. What is Brokage?

A. It is an Allowance made to Persons called Brokers, at a certain Rate per (ent. for finding Customers, and selling to them the Goods of other Men, whether Strangers or Natives.

Q. How do you find the Brokage of any Sum?

A. Divide the given Sum by 100, and take Parts from the Quotient with the Rate per Cent.

EXAM-

an What

## EXAMPLES.

6. What is the Brokage of 700 l. 14s. 6d. at 4s. per Centis?
Answ. 1 l. 8s. od. 1.

	1. s. d.	1. s.	d
7	00 14 6 4	1 7 0	1 2
	20	7 0	-11
0	T. Carlotte and the second	11.8	04T
·	14 6 3 7 7 8 10 10 10 10 10 10 10 10 10 10 10 10 10	to hamal	eds at
	- 11 mi	A B LATE OF	ingle 8
1	74	to townul	
	74 4	anterior Amenanto	
2	96	to a nachida.	

7. What may a Broker demand for Brokage, when he fells Goods to the Value of 500 l. 10 s. 7 d. and I allow him 7 s. per Cent.? Answ. 1 l. 15 s. 0 d. \frac{1}{4}.

8. Suppose I employ a Broker, who sells Goods to the Value of 909 l. 14 s. 10 d. what is the Brokage at 6 s. 6 d. per Cent. P. Anjw. 2 l. 19 s. 1 d. \frac{1}{4}.

Note, If the Brokage should be 11. or more per Cent. the Operation will be the same with that in Factors Allowances.

## CASE 3.

Q. How is the Interest of any Sum found, when the Rate per Cent. is \(\frac{1}{4}\), \(\frac{1}{2}\), or \(\frac{3}{4}\) more than the Pounds given in the said Rate?

A. Multiply the Principal by the Pounds, in the Rate per Cent. as before; and let the Parts for  $\frac{1}{4}$ ,  $\frac{1}{2}$ , or  $\frac{3}{4}$ , be taken from the Principal, and added to that Product; then proceed according to Case 1 or 2,

# EXAMPLES.

1. What is the Interest of 400 l. for-z Years, at 5½ per Cent. per Annum? Anjw. 44 l.

2. What is the Interest of 1201. for a Year, at 41 per Cent.

per Annum? Answ. 51.8s.

3. What is the Amount of 690% for 3 Years, at 44 per Cent. per Annum? Answ. 7771. 195. 6d.

4. What is the Amount of 1201, 10s, for 2 Years and an Half, at 4\frac{3}{4} per Cent. per Annum? Anfav. 1341. 16s. 1 d. \frac{3}{4}.

5. What is the Interest of 300 l. for 5 Years and 3 Quarters, at 3\frac{3}{4} per Cent. per Annum? Answ. 64 l. 13 s. 9d.

CASE 4.

Q. How do you find the Interest of any Sum, for a certain Number of Weeks?

A. As 52 Weeks

Are to the Interest of the given Sum for a Year: So are the Weeks given,
To the Interest required.

EXAMPLES.

1. What is the Interest of 400 l. for a Week, at 5 per Cent. per Annum? Answ. 7 s. 8 d. 1 gr.  $\frac{12}{52}$ .

2. What is the Interest of 1261. 12s. for 16 Weeks, at 41

per Cent. per Annum? Answ. 1 l. 15 s. 0 d. 2 grs. 40.

3. What is the Amount of 500 l. for 20 Weeks, at 3\frac{1}{2} per Cent. per Annum? Anfav. 506 l. 14s. 7d. 1 qr. \frac{28}{52}.

CASE 5.

Q. How is the Principal found, when the Amount, Time, and Rate per Cent. are given?

As the Amount of 100 l. at the Rate and Time given Is to 100 l.:

So is the Amount given To the Principal required.

EXAMPLES.

1. What Principal being put to Interest for 9 Years, at 5 per Cent. per Annum, will amount to 725 l. Answ. 500 l.

2. What Principal being put to Interest for 7 Years, will amount to 793 l. 12 s. at 4 per Cent. per Annum? Answ. 620 l.

3. What Sum being put to Interest, will amount to 520 l.
16 s. in 8 Years, at 3 per Cent. per Annum? Answ. 420 l.

CASE 6.

Q. How is the Rate per Cent. found, when the Amount, Time and Principal are given?

A. 1. As the Principal

Is to the Interest for the whole Time: So is 100 l.

To its Interest for the same Time.

2. Divide the Interest last found, by the Time, and the Quotient will be the Rate per Cent.

EXAMPLE'S.

1. At what Rate of Interest per Cent. will 500 l. amount to 725 l. in 9 Years Time? Answ. 5 per Cent.

2. At what Rate of Interest per Cent. will 620 l, amount to 793 l. 12 s, in 7 Years? Answ. 4 per Cent.

3. At

3. At what Rate of Interest per Cent, will 420 l. amount to 520 l. 16 s. in 8 Years? Answ. 3 per Cent.

## CASE 7.

Q. How is the Time found, when the Principal, Amount, and Rate per Cent. are given?

A. As the Interest of the Principal for 1 Year at the given Rate

Is to one Year:

So is the whole Interest To the Time required.

### EXAMPLES.

1. In what Time will 500 l. amount to 725 l. at 5 per Cent. per Annum? Answ. 9 Years.

2. In what Time will 620 l. amount to 793 l. 12 s. at 4 per

Cent. per Annum? Anfw. 7 Years.

3. In what Time will 420 l. amount to 520 l. 16 s. at 3 per Cent. per Annum? Anfav. 8 Years.

Q. How are the Questions in the foregoing Cases proved?

A. Cases 1, 5, 6 and 7 do exactly prove each other, by varying the Questions: yet all of them except Case 5; and the 1st, 2d, 5th, 6th, and 7th Questions in Case 1; and the 6th, 7th, and 8th, in Case 2, may as truly be answered by the Double Rule of Three, of which more hereafter.

Note 1. The 1st, 2d, 5th, 6th, and 7th Questions, in Case 1; and the 6th 7th, and 8th, in Case 2, are to be proved by the Single Rule of Three.

2. Case 5th, cannot be answered by the Double Rule of Three, because the Principal is not known in the Question, and therefore there can be no Deduction of it from the Amount, to know the Interest, which must first be done.

# Of Simple Interest for Days.

Q. How do you find the Interest for any Number of Days?

A. Multiply the Pence of the Principal by the Days, and by the Rate of Interest for a Dividend, and 365 by 100 for a Divisor, the Quotient will be the Answer in Pence.

Q. How are the following Questions proved?

A. As 365 Days

Are to the Interest of the given Sum for a Year: So is the Time proposed To the Interest required.

## EXAMPLES.

1. What is the Interest of 120 l. for 126 Days, at 4 per Cent. per Annum? Answ. 1 l. 13 s. 1 d. 2 grs. 258.

2. What is the Interest of 126 l. for 145 Days, at 6 per Cent. per Annum? Answ. 3 l. 0s. od. 3 grs. 363.

3. What

3. What is the Interest of 100 l. from June 1, 1767, to March 9, 1768, which is Leap Year, at 5 per Cent. per Annum? Answ. 3 l. 17 s. 6 d. 1 qr.  $\frac{2\cdot3}{3\cdot5}$ .

4. What is the Interest of 200 l. from August 14, to December 19 following, at 6 per Cent. per Annum? Answ. 41.

4 s. 1 d. 3 grs. 325

5. What is the Interest of 10 1. for 25 Days, at 5 per Cent.

per Annum? Anfw. 8 d. 365.

6. What is the Interest of 40 l. for 40 Days, at 4 per Cent. per Annum? Answ. 3 s. 6 d.  $\frac{30}{365}$ .

# See more of Simple Interest in Decimals. Of Compound INTEREST.

Q. What is Compound Interest?

A. Compound Interest is that which arises from any Principal and its Interest put together, as the Interest still becomes due; and for that Reason it is called Interest upon Interest, or Compound Interest.

Q. Is it lawful to let out Mony at Compound Interest?

A. No: Yet in purchasing of Annuities or Pensions, and Leases in Reversion, it is very usual to allow Compound Interest to the Purchaser for his ready Mony; and therefore it is very necessary to understand it.

Q. How do you find the Compound Interest of any given Sum

for any Number of Years?

A. 1. Find the Amount of the given Sum by Simple Interest for the first Year, which is the Principal for the second Year, then find the Amount of that Principal for the second Year, and that is the Principal for the third Year; and so on for any Number of Years given.

2. Subtract the given Sum from the last Amount, and the

Remainder is the Compound Interest required.

## EXAMPLES.

1. What Sum will 4501, amount to in 3 Years, at 5 per Cent. per Annum, Compound Interest? Anfav. 5201. 18s. 7d.:

2. What will 4001. amount to in 4 Years, at 6 per Cent. per Annum, Compound Interest? Answ. 5041. 195. 9d. 4.

3. What will 480 l. amount to in 6 Years, at 5 per Cent. per Annum, Compound Interest? Answ. 643 l. 45. 10 d. 1

4. What will 500 l. amount to in 4 Years, at 41/4 per Cent. per Annum, Compound Interest? Anjw. 590 l. 11 s. 5 d. 1/2.

5. What is the Compound Interest of 400 l. 10s. at  $3\frac{1}{2}$  per Cent. per Annum for 3 Years? Answ. 43 l. 10s. 9 d.  $\frac{1}{2}$ .

Note, See more of Compound Interest in Desimals.

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# Of REBATE or DISCOUNT.

THAT is Rebate or Discount? A. Rebate or Discount is when a Sum of Mony due at any Time to come, is fatisfied by paying fo much prefent Mony, as being put out to Interest, would amount to the given Sum in the fame Space of Time.

Q. How is the Operation perform'd?

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- As 12 Months Manual and Manual waller to the man Are to the Rate per Cent.: So is the Time proposed To a fourth Number.
  - Add that fourth Number to 100 l.
  - As that Sum Is to the fourth Number: So is the given Sum To the Rebate.
  - Subtract the Rebate from the given Sum, and the Remainder is the present Worth. Or thus,
  - As that Sum Is to 100 l. : So is the given Sum To the present Payment.
  - Subtract the present Payment from the given Sum, and the Remainder is the Rebate.

Q. How do you prove Questions in Rebate?

A. Find the Amount of the present Payment at the Time and Rate per Cent. given, and that will be equal to the given Sum.

### EXAMPLES.

1. What is the Rebate of 795 1. 11s. 2d. for 11 Months. at 6 per Cent.? Answ. 41 l. 9s. 5d. 3 grs. 1572.

2. What is the present Worth of 1611. 101. for 19 Months,

at & per Cent. ? Anfw. 149 l. 135. 0 d. 3.

3. Sold Goods for 7951. 11 s. 2 d. to be paid 4 Months hence, what is the present Worth, at 31 per Cent.? Anfw. 7861. 73. 8d.1.

4. What is the prefent Worth of 4000 l. payable in 9

Months, at 43 per Cent. ? Answ. 38621. 8 s. od. 1.

5. How much ready Mony for a Note of 181. due 15

Months hence, at 5 per Cent. ? Anjw. 161. 18 s. 10 d.

6. Suppose 810 I. were to be paid 3 Months hence, allowing 5 per Cent. Discount, what must be paid in hand? Anjw. 800%.

7. If

7. If a Legacy of 1000 l. is left me July 24, 1767, to be paid on the Christmas-Day following; what must I receive, when I allow 6 per Cent. for present Payment? Answ. 975 l. 3s. 1 d.

8. Being obliged by a Bond bearing date August 29, 1767, to pay next Midsummer (which is Leap Year) 3261. what must I pay down, if they allow Discount after the Rate of

8 per Cent. ? Answ. 3051. 16s. 6d.1.

9. Sold Goods for 3121. to be paid at two three Months, (that is, half at 3 Months, and the other half at 3 Months after that) what must be discounted for the present Payment, at

per Cent. ? Answ. 51. 14s. 7d.

10. Sold Goods for 3001. to be paid at three two Months, (that is, one third at 2 Months, one third at 4 Months, and one third at 6 Months) what must be discounted for present Payment at 4 per Cent.? Answ. 31. 185. 9 d.

11. What is the present Worth of 100% at 5 per Cent. pay-

able at two four Months? Answ. 97 l. 11 s. 4d. 1.

12. I would know the present Worth of 150l. payable at three four Months, at 5 per Cent. Discount? Answ. 145l. 35. 9 d. 1.

13. What is the present Worth of 200 l. at 4 per Cent. payable as follows, viz. 100 l. at 2 Months; 50 l. at 3 Months; and 50 l. at 5 Months? Answ. 198 l. 05. 6 d.

# OF EQUATION of PAYMENTS;

# The common Way.

Q. WHAT is Equation of Payments?

A. When several Sums of Mony, to be paid at different Times, are reduced to one mean Time for the Payment of the Whole, without Loss to Debtor or Creditor, this is called Equation of Payments.

Q. Wherein may the Debtor or Creditor be Said to Suffer Loss,

when the Debt is paid?

A. 1. When one mean Time is affigned for the Payment of the whole Debt, and the Mony is not paid till some time afterwards; then the Debtor suffers Loss by paying not only the Principal, or Sum due, but also the Interest of that Sum for the Time of Forbearance, at 3, 4, or more per Cent. as they shall agree. Likewise, if the Mony be paid before it is due, then the Creditor suffers Loss by allowing so much per Cent. by Agreement, for the Time of prompt Payment.

2. The

2. The Loss to either Party, may be in reducing the several Times of Payment to one, which is not the true equated Time; and then if the Payment be made after the true Time, the Creditor suffers Loss, because he receives no Interest for it: If the Time agreed on be before the true Time, then the Debtor suffers Loss, because he receives no Interest for his early Payment.

Q. How is the Operation wrought?

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A. Multiply each Payment by its Time, and divide the Sum of all the Products by the whole Debt, the Quotient is the equated Time.

#### EXAMPLES.

1. A owes B 100/. whereof 50/. is to be paid at 2 Months, and 50/. at 4 Months; but they agree to reduce them to one Payment; when must the whole be paid? Answ. 3 Months.

2. A Merchant hath owing him 3001. to be paid as follows: 501. as 2 Months, 1001. at 5 Months, and the rest at 8 Months; and it is agreed to make one Payment of the Whole;

I demand when that Time must be? Answ. 6 Months.

3. F owes to H 1000 l. whereof 200 l. is to be paid present,

400 l. at 5 Months, and the rest at 10 Months, but they agree to make one Payment of the Whole; I demand the equated

Time? Answ. 6 Months.

4. K is indebted to L a certain Sum, which is to be discharged at 4 feveral Payments, that is  $\frac{1}{4}$  at 2 Months,  $\frac{1}{4}$  at 4 Months,  $\frac{1}{4}$  at 6 Months, and  $\frac{1}{4}$  at 8 Months; but they agreeing to make but one Payment of the Whole, the equated Time is therefore demanded? Answ. 5 Months.

5. H bought of X a Quantity of Goods upon Trust, for which H was to pay  $\frac{1}{3}$  of the Debt every 3 Months, till the Whole should be discharged; but they afterwards agreed to pay the Whole at one equated Time; the Time is demand-

ed ? Anlw . 6 Months .

6. W owes Z a Sum of Mony, which is to be paid, \(\frac{1}{2}\) prefent, \(\frac{1}{4}\) at 4 Months, and the rest at 8 Months, what is the

equated Time for the Whole? Answ. 3 Months.

7. P owes 2 420 l. which will be due 6 Months hence; but P is willing to pay him 60 l. now, provided he can have the rest forborn a longer Time: It is agreed on; the Time of Forbearance therefore is required? Answ. 7 Months.

Note, This Question is in Reverse Proportion. See more of this Rule in Decimals.

Of

# Of BARTER.

Q. TXTHAT is Barter?

A. Barter is the Exchanging of one Commodity for another, and informs Merchants fo to proportion their Quantities, as that neither may sustain Loss.

Q. How do you prove Questions in Barter?

A. By changing the Order of them.

# EXAMPLES.

1. How much Sugar, at 9 d. per lb. must be given in Barter for 6 C. \(\frac{1}{2}\) of Tobacco, at 14d. per lb.? Answ. 10 C. 0 gr. 12 lb.\(\frac{4}{6}\).

2. What Quantity of Tea, at 10s. per lb. must be given in Barter for 1C. of Chocolate, at 4s. per lb.? Answ. 44lb. 1202. 8

3. How much Rice at 28 s. per C. wt. must be bartered for 3 C. \frac{1}{2} of Raisins, at 5 d. per lb.? Answ. 5 C. 3 qrs. 9 lb. \frac{112}{336}.

4. A and B bartered: A had 5 C. of Sugar, at 6 d. per lb. which he gave to B for a Quantity of Cinnamon, at 10 s. 8 d. per lb. I demand how much Cinnamon B gave A? Anfw. 26 lb. 402.

5. B delivered 3 Hhds. of Brandy, at 6s. 8 d. per Gallon, to C for 126 Yards of Cloth: what was the Cloth per Yard?

Anfw. 105.

6. A and B bartered: A had 12 C. of Sugar, worth 4 d. per lb. for which B gave him 1 C. 3 of Cinnamon; I demand

how B rated his Cinnamon per ib.? Anfw. 27 d. 84

7. A hath Linen Cloth worth 20 d. an Ell ready Mony but in Barter he will have 2 s. B hath broad Cloth worth 140. 6 d. per Yard ready Mony; at what Price ought the Broad Cloth to be rated in Barter? Answ. 1-s. 4 d. 3 grs. 4 per Yard.

8. A and B bartered: A had 41C. wt. of Hops, at 30s. per C. for which B gave him 20 l. in Mony, and the rest in Prunce, at 5 d. per lb. I demand how many Prunes B gave A, besides

the 201.? Anfw. 17 C. 3 grs. 4 lb.

9. C hath Candles, at 6 s. per Dozen ready Mony; but in Barter he will have 6 s. 6 d. per Dozen; D hath Cotton at 9 d. per lb. ready Mony; I demand what Price the Cotton must be at in Barter; also how much Cotton must be bartered for 100 Dozen of Candles? Answ. The Cotton is 9 d. 3 grs. per lb. in Barter; and 7 C. 0 gr. 16 lb. of Cotton must be given for 100 Dozen of Candles.

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# Of LOSS and GAIN.

Q. TATHAT is Loss and Gain? A. Loss and Gain is a Rule which teacheth Merchants what they shall gain or lose in the Sale of their Goods. having the Price that they bought them for, and the Price for which they are to be fold, both known.

Q. How are the following Questions proved?

A. Let them be varied.

#### EXAMPLE S.

1. Bought 18C. of Cheefe, at 28s. per C. which I fell out again At 3d. - per lb. what is the Profit in the Whole? Anfw. 41. 45. 2. If I buy Deals in at 20 d. a-piece, and fell them again

at 17 d. what shall I lose by 120 Dozen? Answ. 181.

3. Hats bought at 4s. a-piece, and fold again at 4s od. what is the Profit in laying out 1001.? Anfw. 181. 15 s.

4. Bought 19 Fother of Lead, at 14s. per C. what is gained by the Whole, fold out at 4 d. per lb.? Anjw. 4321. 5 s.

5. Bought 60 Reams of Paper, at 15 s. per Ream, what is the Loss in the whole Quantity, at 4 per Cent.? Answ. 11. 16s.

6. Bought 7 Tons of Wine, at 17 l. per Hhd. which I fell again at 1s. per Pint; I demand the whole Gain, and the Gain per Cent. ? Answ. 2291. 12 s. whole Gain; and 48 l. 4s. 8d. 1 gr. 420 the Gain per Cent.

7. If I fell 500 Deals at 15d. a-piece, and 9l. per Cent. Loss; what do I lose in the whole Quantity? Anfw. 21. 16 s. 9 d.

8. Bought 3 Oxen for 241. 10 s. which I fell again for 2 s. per Stone; what ought the 3 Oxen to weigh together, the Hides and Offal being the only clear Gain? Answ. 745 Stone.

g. A Draper bought 100 Yards of broad Cloth, for which he gave 561. I defire to know how he must fell it per Yard, to

gin 191. in the Whole? Anfw. 15 s. per Yard.

10. A Draper bought 100 Yards of broad Cloth for 56%. I demand how he must sell it per Yard, to gain 15 1. in laying at 1001.? Answ. 12s. 10d. 2grs. 24

# Of FELLOWSHIP.

Q. HOW many Sorts of Fellowship are there?

A. Two: Single and Compound.

# Of SINGLE FELLOWSHIP.

Q. What is Single Fellowship?

A. Single Fellowship is when the Stocks of each Partner continue for an equal Term of Time.

Q. What

Q. What is the Rule?

A. As the Sum of the feveral Stocks

Is to the Total Gain or Loss:

So is each Man's Share in Stock

To his Share of the Gain or Loss.

Q. How is this Rule proved?

A. Add all the Shares together, and the Sum will be equal

to the given Gain or Loss.

Note, This Way of proving Fellowship will not bold good always: For if an Error should be committed in the Beginning of the Work, and carried on thro' the whole Operation, yet the same will prove, tho' each Man's Share of the Gain or Loss assigned him by that Operation, he either more or less than his true Share. The most exact Method, then, that I would propose, tho' something more tedious, is to change the Order of the Question, and put each Man's Share of the Gain or Loss in the Place of his Stock first laid out, and make the Sum of the Stocks stand in the Place of the whole Gain or Loss; and then it will be,

As the Total Gain or Loss

Is to the Sum of the several Stocks: So is each Man's Sbare of the Gain or Loss

To his particular Share in Stock.

Q. What elfe doth this Rule belong to befide Fellowship?

A. By it the Estate of a Bankrupt may be divided among his Creditors: Also Legacies may be adjusted, when there is a Desiciency of Assets or Essects.

## EXAMPLES.

1. A and B were Sharers in a Parcel of Merchandize, in the Purchase of which, A laid out 3l. and B 7l. and the Commodity being fold, they find their clear Gain amount to 25s. what Part of it must each Man have? Answ. A must have 7s. 6d. and B 17s. 6d.

2. A, B, and C, trading together, gain'd 120 L which is to be shar'd according to each Man's Stock; A put in 140 L. B 300 L and C 160 L what is each Man's Share? Answ.

A 281. B 601. C 321.

3. Three Merchants trading to Virginia, lost Goods to the Value of 8001. Now if A's Stock was 12001. B's 48001. and C's 20001. what Sum did each Man lose? Answ. A lost 1201. B 4801. C 2001.

4. Three Merchants traded together, and they put into one common Stock 1000 l. each Man, and gained 600 l. how much

must each Man have? Answ. 2001. each Man.

5. Four Men traded with a Stock of 8001. and they gain'd in two Years Time twice as much and 401. over; A's Stock was 1401. B's 2601. C's 3001. I demand D's Stock, and what each Man gain'd by Trading? Answ. D's Stock was 1001. and A gain'd 2871. B 5331. C 6151. and D 2051. 6. A,

6. A, B, and C, trading to Guinea with 480 l. 680 l. and 840 l. in three Years Time did gain 1010 l. how much is each Man's Share of the Gain? Anjw. A 242 l. 81. B 343 l. 81.

C. 4241. 45.

7. A, B, and C, freighted a Ship from the Canaries to England, with 108 Tuns of Wine, of which A had 48; B 36; C 24; but by reason of bad Weather, they were obliged to cast 45 Tuns overboard; how much must each Man sustain of the Loss? Answ. A 20 Tuns, B 15 Tuns, C 10 Tuns.

8. A Merchant is indebted to S 70 l. to T 400 l. to V 140 l. 12 s. 6 d. but upon his Decease, his Estate is found to be worth no more than 409 l. 14s. how must it be divided among his Creditors? Answ. S must have 46 l. 19 s. 3 d. 3 qrs. 1417550.

T - - 268 7 7 1  $\frac{77250}{146550}$ V - - 94 7 0 2  $\frac{74100}{146550}$ 

9. If the Mony and Effects of a Bankrupt amount to 1400l. 14s. 6d. and he is indebted to A 742l. 12s. to B 641l. 19s. 8d. and to C 987l. 19s. 9d. how must it be divided among them? Answ. A must have 438l. 8s. 4d. 19r. 301527.

B = -379 0 3 3  $\frac{158361}{569417}$  C - -583 5 9 3  $\frac{158361}{569417}$ 

# Of COMPOUND FELLOWSHIP.

Q. What is Compound Fellowship?

A. Compound Fellowship is when the Stocks continue an unequal Term of Time.

Q. What is the Rule?

A. 1. Multiply each Man's Stock and Time together.

2. Add the several Products thence arising together.

3. As the Sum of those Products
Is to the whole Gain or Loss:
So is each Product
To its Share of the Gain or Loss.

Q. How is this Rule proved?

A. As in Single Fellowship.

## EXAMPLES.

1. Three Merchants traded together: A put in 1201. for 9 Months; B 1001. for 16 Months; and C 1001. for 14 Months; and they gain'd 1001. how must it be divided? Answ. A must have 261. 91. 4d. 3 grs. 3120.

2 Three

2. Three Merchants join in Trade: A put in 400 l. for 9 Months; B 680 l. for 5 Months; and C 120 l. for 12 Months; but by Misfortune lost Goods to the Value of 500 l. what must each Man sustain of the Loss?

Anfav.  $\begin{cases} A \text{ muft lofe } 213 & 5 & 4 & 3 & \frac{2840}{8440} \\ B & -- & 201 & 8 & 5 & 0 & \frac{7840}{8440} \\ C & -- & 85 & 6 & 1 & 3 & \frac{6840}{8440} \end{cases}$ 

3. A, B, and C, hold a Pasture in common, for which they pay 201. per Annum. In this Pasture A had 40 Oxen for 76 Days; B had 36 Oxen for 50 Days; and C had 50 Oxen for 90 Days. I demand what Part every of these Tenants ought to pay of the 201.?

An/w.  $\begin{cases} A \text{ ought to pay } 6 \text{ 10} & 2 \text{ 1} \frac{2340}{9340}, \\ B - - - - 3 \text{ 17} & 1 & 0 \frac{2000}{9340}, \\ C - - - - 9 \text{ 12} & 8 & 2 \frac{5000}{9340}, \end{cases}$ 

# Of EXCHANGE.

Q. WHAT is Exchange?

A. Exchange is the giving the Mony, Weight, or Measure of one Country, for the like Value in Bills, Mony, Weight or Measure of another Country.

Q. What is the Course of Exchange?

A. It is the Value of Mony agreed on among Merchants.

Q. Is the Course of Exchange always the same?

A. No: The Course of Exchange rises or falls almost every Day, according as Mony is plenty or scarce; or according to the Time allowed for Payment of the Mony in Exchange; and then the Value is said to be above or under Par.

Q. What is the Par of Exchange?

A. It is the intrinsic Value of any Foreign Mony compared with Sterling Mony.

Q. What is the Agio?

A. It is a Term used in some Countries abroad, especially in Italy, but never in England; and signifies the Difference between the Value of Bank-Notes or Bank-Mony, and Current-Mony, in such Places; that is, It is the Difference between the best Mony used in the Terms of Exchange; and the worst used in Payment for Goods.

Q. What is meant by Bank-Notes on Bank-Mony?

A. Bank-Notes are obtained from foreign Bankers, for Mony lodged in their Banks, which Mony is called Bank-Mony.

Q. What is Current-Mony?

A. It

A. It is such as passes from Hand to Hand, in the receiving and paying such Sums as are due from one Man to another; commonly called Running-Cash.

Q What is Usance?

A. It is a certain Time allowed for the Payment of Bills of Exchange; but different according to the Usage or Custom of the Place where the Bill is made, compared with the Distance of that Place on which the Bill is drawn; that is, the nearer the Place, on which the Bill is drawn, is to the Place where it was drawn, the Time is the shorter; but the farther those Places are from each other, the Length of Time allow'd for the Payment of that Bill, from the Date of it, is the greater.

Note, Bills are payable five Ways, viz.

I. At Sight.

2. At fo many Days after Sight.

- 3. At Ulance, or a certain Length of Time agreed on between the two Places.
- 4. At Double Usance, which is double the Time agreed on between the
- 5. At Marts or Fairs; which is to be under food at some certain Days ac-

Q. What are Days of Grace?

A. In London it is customary to allow three Days to the Time mentioned in the Bill, which are called Days of Grace, on the last Day of which (if it be not on a Sunday, but if it is, on Saturday) the Bill must be demanded, and if not then paid, must be immediately protested.

Note, In some Places they allow a larger Number of Days of Grace, than

we do at London; and in others none at all.

Q. How are Question in Exchange proved?

A. By changing the Order of them.

## CASE I.

Q. What Places does London exchange with in Dollars, or Pieces of Eight of Mexico?

A. With Madrid, and Cadiz in Spain, and with Genoa, and

Legborn in Italy.

Q How do they keep their Accompts in Spain?

A. In Rials and Marvedies.

Note, 372 Marvedies make 1 Rial. 8 Rials - 1 Piece of Eight.

Q. What is the Par of Exchange between London and Spain?

A. The Par of the Mony between London and Spain, is, that 1900 Rials are exactly equal to 51/. Sterling; consequently 1 Rial is worth 6 d. 1 gr. 23.

Note 1. Spain gives to London 1 Dollar or Piece of Eight for an uncertain

Number of Pence Sterling.
2. In Spain they allow 14 Days of Grace.

Q. How do they keep their Accompts in Italy?

A. In Livres, Sols, and Deniers; fome few Cities excepted. Note 1. 12 Deniers make I Sol.

20 Sols \_\_\_\_ 1 Livre.
5 Livres \_\_\_ 1 Piece of Eight at Genoa.
6 Livres \_\_\_ 1 Piece of Eight at Leghorn.

2. The Ufance of Genoa to London is 3 Months after Date.

3. At Genoa they allow 30 Days of Grace.

## EXAMPLES,

1. What is the Amount of 63 1. Sterling in Pieces of Eight,

at 56 d. per Piece? Anfw. 270 Pieces of Eight.

2. A Factor hath fold Goods at Cadiz for 1468 Pieces of Eight, at 4s. 6d. 2 grs. per Piece; how much Sterling is the Sum? Anfw. 3331. 7 s. 2 d.

A Bill of Exchange, viz. Leghern on London.

Legborn, July 31, 1767, for 786 Pieces of Eight of Mexico, at 55 d. Seerling per Piece of Eight, at 3 Months.

Three Months after Date, pay this my first of Exchange to Mr. James La Morte, or Order, Seven Hundred and Eightyfix Pieces of Eight of Mexico, for the Value received of himfelf, at 55d. Sterling per Piece, and place it to Accompt, as per Advice from Your humble Servant.

To Mr. William Maybew, Merchant in London.

James Douglas.

How much Mony must be received in England for this Bill? Angw. 1801. 25. 6d.

CASE 2.

Q. What Places does London exchange with in Ducats? A. With Venice in Italy.

Note, 6 Solidi make & Grofs.

24 Groffes - I Ducat. Q. What is the Par of Exchange between London and Venice? A. One Hundred Livres are worth three Pounds Sterling.

Q. How many Sorts of Ducats are there at Venice?

A. Two Sorts, viz. Ducats Banco, or Bank Ducats, which are usually given in Exchange; and Ducats Picoli, or Current Ducats, which are usually bargained for and paid in the Purchale of Goods and Merchandizes, and are 20 per Cent. worse than the Bank Ducats.

Note 1. The Par of the Ducat Banco, is 52 Pence Sterling; and the Par of

the Ducat Picoli is 40 d. Sterling. 2. The Usance of Venice to London and back again is 3 Months, or 90 Days after Date: Two Usance is that Time doubled.

EXAMPLES.

1. If 100 Livres are worth 3 /. Sterling, what is 1 Livre z. There worth? Answ. 7 d. 3 Sterling.

2. There are 2000 Ducats, at 4s. 4d. each, remitted to London, to be paid in Pounds Sterling? what is the Amount? Anfw. 4331. 6s. 8d.

3. A Bill of 1001. Sterling is remitted to Venice, to be paid in Ducats, at 41. 4d. each; what is the Amount? Answ.

461 28 Ducats.

4. A Traveller would exchange 233 l. 16 s. 8 d. Sterling, for Venice Ducats, at 4 s. 9d. per Ducat; how many must he have? Answ. 984 \(\frac{32}{27}\) Ducats.

A Bill of Exchange, viz. Venice on London.

Venice, August 17th, 1767, for 4000 Ducats, at 54d. & Ster-

ling per Ducat, at Ufance.

At Usance, pay this my first Bill of Exchange, to Mr. Abraham Jennings, or Order, Four Thousand Ducats, at fifty-four Pence Farthing Sterling per Ducat, Value received; and place it to the Accompt of Your humble Servant.

To Samuel Jones, Esq; Merchant in London.

William Sherfton.

I demand the Value of this Bill in Sterling Mony? Anfw. 9041. 35. 4d.

Another, viz. London on Venice.

London, September 14th, 1767, for 9041. 3 s. 4d. Sterling, to be paid at Venice, in Ducats, at 54d. 4 Sterling per Ducat,

at Usance.

At Usance, pay this my second Bill of Exchange, my first not paid, to Mr. Samuel Dobbins, or Order, Nine Hundred and four Pounds, three Shillings and sour Pence Sterling, in Ducats, at fifty-four Pence Farthing per Ducat, Value in my-felf, and place it to Accompt, as per Advice from

To Mr. James Torriano, Your humble Servant,

Merchant at Venice.

Michael Tassio.

What is the Value of this Bill in Ducats Banco? Answ. 4000 Ducats.

CASE 3.

Q. What Places does London exchange with for French Crowns?

A. With Paris, Lyons, Rouen, &c. in France.

Q. How do they keep their Accompts in France?

A. In Livres, Sols, and Deniers.

Note 1. 12 Deniers make 1 Sol.

20 Sols \_\_\_ | Livre.

8 Livres \_\_\_ 1 Crown.

2. The Livre is imaginary.

3. By an Order of Lewis XV. their Mony is brought to the English Standard, for the Benefit of Trade.

E 4

Q. What

Q. What is the Par of Exchange between London and France?

A. One Livre is worth 18 d. Sterling; and one Crown is worth 4 s. 6 d. Sterling.

Note 1. In France they allow 10 Days of Grace; but when Bills are drawn

at Sight, they are payable the Same Day.

2. The Usance between France and London is one Month, confifting of 30 Days.

EXAMPLES.

1. A Bill of 2001. is remitted to Paris by a Merchant in London; what is the Value in French Crowns, at 4s. 6d. each?

Answ. 888 48 Crowns.

2. There are 800 French Crowns, at 4s. 6d. each, remitted to London by a Merchant in Paris; what is the Value in

Pounds Sterling? Answ. 1801. Sterling.

A Bill of Exchange, viz. Paris on London.

Paris, September 17, 1767, for 1000 Crowns, at 4 s. 2 d. at 2 Usance.

At double Usance, pay this my second Bill of Exchange, my first not paid, to Mr. James Jackson, or Order, the Sum of One Thousand Crowns, at four Shillings and two Pence per Crown, Value received, and place it to Accompt, as per Advice of

Your humble Servant,

To Mr. Simon Surepay, London.

Daniel Abbott.

What is the Value of this Bill in Sterling Mony? Answ. 2081. 6 s. 8 d.

## CASE 4.

Q. What Places does London exchange with for Mill-Reas?

A. With Oporto and Lisson, &c. in Portugal; and with the Island of Madeira.

Q. How do they keep their Accompts in Portugal?

A. In Reas.

Note 1, 1000 Reas make 1 Mill-Rea.

2. They separate the Reas from the Mill-Reas by some particular Mark, thus, 687 & 496, that is, 687 Mill-Reas, and 496 Reas, which is the same with 687496 Reas.

3. Very near 14 Reas, or 131 Reas make 1 Penny English.

Q. What is the Par of Exchange between London and Portugal?

A. One Mill-Rea is worth 5 s. 7 d.  $\frac{1}{2}$ , which appears thus; 800 Reas (or 8 Teffoon Piece) are = 4 s. 6 d. 200 Reas (or fourth Part) are  $= 1 \frac{1}{2}$ 

1000

Note, The Usance between London and Portugal is two Months, or 60 Days after Date.

## EXAMPLES.

1. If a Bill is drawn from Liston of 1432 Mill-reas, at 6 s. 8 d. per Piece; how much English Mony is that Bill? Answ. 477 l. 6 s. 8 d.

2. If a Bill be drawn from London of 1333 l. 6 s. 8 d. Sterling, how much is it at Lisbon in Mill-reas, at 6 s. 8 d. each?

Answ. 4000 Mill reas.

A Bill of Exchange, viz. Liston on London.

Liston, October 14, 1767, for 4761 \(\therefore\) 764, at 5s. 8d. at Usance.

At Usance, pay this my first of Exchange to Mr. Henry
Sozomon, or Order, Four Thousand Seven Hundred and Sixtyone Mill-reas, Seven Hundred and Sixty-four Reas, at five
Shillings and eight Pence Sterling per Mill-rea, Value receiv'd;
and place it to the Accompt of

To Mr. Jaques Jolliffe, Your humble Servant,

What is the Value of this Bill in Sterling Mony? Anjw.

1349 l. 3 s. 3 d. 3 qrs.  $\frac{808}{1000}$ .

C. A S.E 5. A randing to disco

Q. What Place does London exchange with for Ducatoons, Crowns or Ecues?

A. With Florence in Haly.

Q. How do they keep their Accompts in Florence?

A. In Ecues, Sols and Deniers Picoli or current.

Note, 12 Deniers make 1 Sol.

20 Sols — 1 Ecu, Crown or Ducatoon.

Q. What is the Par of Exchange between London and Florence?

A. One Ecu, Crown or Ducatoon is worth 60 d. Sterling.

Note, The Usance between Florence and London is 3 Months, or 90 Days

after Date.

EXAMPLES.

1. A Bill of 120 Ducatoons is remitted from Florence, at 53 d. each; what is the Value in Pounds Sterling? Answ. 261. 105.

2. A Bill of 2201. 16s. 8d. is drawn from London, what is the Value at Florence in Ducatoons, or Ecues, at 53d. \frac{1}{2} each?

Answ. 990 \frac{707}{107} Ecues.

A Bill of Exchange, viz. Florence on London.

Florence, October 19, 1767, for 1876 Ecues, at 63 d. Sterling per Ecu, at Usance.

At Usance, pay this my third of Exchange, my first and second not paid, to Mr. Jonathan Farmento, or Order, One Thousand Eight Hundred and Seventy-fix Ecues, at 63 d. Sterling per Ecu, Value received, and place it to the Accompt of To Mr. John Jameson, Your humble Servant,

Merchant in Lo ndon,

Michael Taffioni.

What is the Value of this Bill in Sterling Mony? Anfau. 4921. 95.

CASE 6.

Q. What Place does London exchange with for Florins?

A. With Frankfort in Germany.

Q. How do they keep their Accompts in Frankfort?

A. In Goulds, Cruitzers and Deniers, or Fennings.

Note, 8 Fennings, or 4 Deniers make 1 Cruitzer.

60 Cruitzers - I Gould, or Guilder.

Q. What is the Par of Exchange between London and Frank-

A. Twenty Florins are equal to 3 1. Sterling.

Note, When they exchange or negociate Bills for London, Holland or Flanders, the Bills are paid in Goulds of 65 Cruitzers; and for France, Hamburgh and Italy, in Goulds of 60 Cruitzers; and sometimes in Rix-Dollars at 4.2. 6 d. Sterling, and at so much per Cent. Profit or Loss.

### EXAMPLES.

1. If 20 Florins are equal to 3 l. Sterling, what is the worth of 1 Florin? Anfau. 31. Sterling.

2. If 1000 l. Sterling be remitted to Frankfort, what is the

Value in Florins at 30 d. per Piece? Answ. 6153 33.

3. If 100 Florins at 40 d. \(\frac{1}{2}\) each, be remitted from Frankfori to London, what is the Value in l. Sterling? Anfw. 16 l. 17 s. 6d.

A Bill of Exchange, wiz. London on Frankfort.

London, September 12, 1767, for 763 l. 10 s. Sterling, to be paid in Florins at 41 d. Sterling each, at Usance.

A Usance, pay this my second of Exchange, my first not paid, to Mr. Jacobus Sanderson, or Order, Seven Hundred Sixty-three Pounds, ten Shillings Sterling, in Florins at 41 d. Sterling per Florin; Value received, and place it to Accompt as per Advice from

Your humble Servant,

To Mr. William Maron, Merchant in Frankfort.

James Johnson.

What is the Value of this Bill in Florins? Anfw. 4469 11

## CASE 7.

Q. What Places does London exchange with by the Pound

Flemifo, or Pound Sterling?

A. With Antwerp, Bruffels, Amsterdam, Retterdam, and all Parts of the Spanish and United Provinces. Also with Hamburgh in Germany.

Q. How

Q. How do they keep their Accompts in these Places?

A. Some in Pounds, Shillings and Pence, as in England; and others in Guilders, Stivers and Pennics.

Note 1. 16 Pennics make 1 Stiver.

20 Stivers — 1 Guilder. Also
6 Stivers — 1 Shilling.
6 Guilders — 1 Pound Flemish.

2. The Par of Exchange between London and Holland is, that 91. Sterling are equal to 100 Florins.

3. A Florin is worth 3 s. 2 d. 2 Flemifb.

4. The Prices of the Exchanges at London, Hamburgh, and Amsterdam, are faid to have a very great Influence upon all the the rest of Europe.

A. Sixteen Pounds Flemish are equal to Nine Pounds Sterling: So that 1 l. Flemish is equal to 1 1 Shillings and 3 Pence Sterling, and 1 l. Sterling is equal to 35 s. 6 d. 3 Flemish.

### EXAMPLES.

1. Being desirous to remit to my Correspondent at London, the Sum of 2000 l. 12 s. 6 d. Flemish, to dispose of according to my Order, Exchange at 34 s. 6 d. Flemish per Pound Sterling; how much Mony Sterling shall I be Creditor for in the City of London aforesaid? Answ. 1159 l. 15 s. 7 d. 3 grs. 1254.

2. My Correspondent in England gives me Notice that he has disbursed in Merchandize, upon my Account, the Sum of 1000/. Sterling; what Sum must I answer for that in Holland, the Course of Exchange being at 33s. 4d. Flemish for one Pound Sterling? Answ. 1666/. 13s. 4d. Flemish.

Note, When the Course of Exchange is at 33s. 4d. Florish for a Pound Sterling, then to bring Florish Mony into English Mony, multiply the Florish Mony by 3, and divide that Product by 5, the Quotient will give the Answer in Pounds Sterling: And the Contrary.

3. My Correspondent in Rotterdam sends me Word, that he has disbursed upon my Account, the Sum of 3060 Guilders and 15 Stivers; what Sum must I answer for that at London, the Course of Exchange being at 37 s. 9 d. Flemish per 1. Sterling? Answ. 270 l. 5 s. 3 d. 1 qrs. 183.

Note, A Stiver is 2 d. Flemifb, and a Guilder 40 d.

4. A Merchant delivered at London 120 L. Sterling, to receive 147 L. Flemish in Amsterdam; how much was 1 L. valued at in Flemish Mony? Answ. 1 L. 4 s. 6 d.

5. If 1 Florin is worth 31. 2d. 3 Flemish, and 100 Florins are equal to 91. Sterling, how much is the real Worth of 11. Sterling in Flemish Mony? 351. 6d. 6

# Of reducing the Current Mony of Holland into Bank-Mony; and the Contrary.

EXAMPLES.

1. Being in Holland, I have 1000 Guilders, current Mony, which I would turn into Bank-Mony, the Agio being at 5 Guilders per Cent. how much is it? Answ. 952 Guilders Banco,

G.Cur. G.B. G.Cur. G.B.

2. My Correspondent in Amsterdam having wrote me Word that he had by him of mine 2763 Guilders, 15 Stivers, Currency, I have directed him to turn the same into Bank-Mony, the Agio being (as I am informed) 5 Guilders 1 per Cent. I demand how much Bank-Mony it will make? Answ. 2619 Guilders, 13 17 Stivers, Bank-Mony.

G.Cur. G.B. G. S.Cur. G.B. S.

3. Holland is indebted to London 7681 Guilders, Current Mony, and would know how much Sterling it will amount to, Exchange at 35 s. 6 d. Banco per l. Sterling, Agio at 5 per Cent. How much is it? Anfw. 686 l. 17 s. 6 d.  $\frac{60}{426}$  Sterling.

G.C. G.B° G.C. G.B° St. Pen. 105: 100: : 7681: 7315 4 1 \frac{35}{105} s. d. l.St G.B° S. P.

35 6 : 1 :: 7315 4 1: 686 1. 17 5. 6 d. 60

4. Amsterdam remits to London 1090 Guilders,  $17\frac{1}{2}$  Stivers, at 33 s. 8 d. Banco per l. Sterling: What will this Remittance amount to at London in Sterling Mony? Answ. 108 l. 0 s. 1 d. 3 grs.  $\frac{52}{2}$  Sterling.

Note, The above Mony is supposed to be reduced into Bank-Mony already.

s. d. l.St. G. St.B° £ s. d. qrs. 33 8:1::1090,  $17\frac{1}{2}$ : 108 0 1  $3\frac{52}{404}$ 

# Of the Sale of Gold in Holland.

Note. All Gold is bought and fold at Amsterdam by weight; that is, 355 Guilders Current per Mark of that Weight.

A Merchant in London fends over to his Correspondent at Amsterdam, 1000 Moidores, valued at 27 s. Sterling each, the Charges on Shipping came to 5 l. 19 s. 6 d. when they came to the Place confign'd, and were weighed, they amounted to 14209 Guilders, 14 Stivers Currency, all Charges there deducted; I demand what was their Value in English Mony,

and

and how much the London Merchant gained or loft by his Moidores, admitting the Agio to be 5 Guilders per Cent. and the Course of Exchange 34 s. 6 d. B° Flemish per 1. Sterling? Anfw. 121. 15 s. 4d. lofs.

1000 Ms + 5 l. 19 s. 6 d. = 1355 l. 19 s. 6 d. G. St. G. St.

G. G. 100: 5: 14209 ,, 14: 710 9 Gu. St. Gu. St. G. St.

3. 14209 ,, 14 - 710 ,, 9 = 13499 ,, 5 s. d. 1. G. S.

33 6:1:: 13499 , 5: 1343 4 2

1355 l. 19s. 6d. — 1343 l. 4s. 2d. = 12l. 15s. 4d. A Bill of Exchange, viz. London on Rotterdam.

London, September 14, 1767, for 4361. 175. Sterling, at 345.

6d. Flemish per 1. Sterling, at Usance.

At Usance, pay this my first of Exchange, to Jacob Van Hoove, or Order, Four Hundred thirty-fix Pounds, seventeen Shillings Sterling, Value received of William Johnson, Esq: and place it to Accompt, as per Advice from

To Mr. James Juliers, Your humble Servant,

Thomas Cartwright: Merchant, Rotterdam.

What is the Value of this Bill in Flemish Mony? Anfau. 7534 115. 3d. 3 grs. 20.

Also in Guilders and Stivers? Answ. 4521 Guil. 7 Stiv.

s. d. l. s. 34 6 436 17 and of 12 he at the property of 414 dt her year mand

annum - carto anico as 4368 as semanas est de

174740 0 least a sala forther wins and a . That he - Gu. St.

Dominions they

410) 1808515 13(4521 7 Anfw.

Another, viz. Rotterdam on London.

Rotterdam, September 19, 1767, for 7693 Guilders, 17 Stivers,

at 35 s. 6 d. Flemish per l. Sterling.

At Usance, pay this my second Bill of Exchange, my first not paid, to James Truelove, or Order, Seven Thousand, fix Hundred ninety-three Guilders, seventeen Stivers, at 355. 6 d. Flemish per 1. Sterling, Value received of Jaques Jacobion, and place it to Accompt, as per Advice from To James Jolles, Efq; Your humble Servant,

Johannnes Van Schooten. What is the Value of this Bill in Sterling Mony? Anfw. 221. 8s. 6d. 2grs. 426. To

Merchant at London.

To know how much is gain'd or lost per Cent. on the rifing or falling of the Price of Exchange.

EXAMPLES.

t. London draws upon Holland for any Sum of Mony, Exchange at 35 s. 6 d. Flemish per l. Sterling: In three Weeks or one Month afterward, London draws on Holland again, Exchange at 34 s. 6 d. I demand what London gains per Cent. by this Negotiation? Answ. 2 l. 17 s. 11 d. 2 grs.  $\frac{252}{414}$  Gain.

s. d. s. l. l. s. d.

2. London draws upon Amsterdam, Exchange at 34 s. 6 d. Flemish per l. Sterling: And in five Weeks time draws again, the Exchange being at 35 s. 6 d. how much is lost per Cent. by this Transaction? Answ. 21. 17 s. 11 d. 2 grs.  $\frac{252}{414}$ .

Note, Hence it is to be observed, that the lower the Price of Exchange it, the greater is the Gain at London; and the Contrary when it is higher.

But the Cafe is just the Reverse at Holland.

#### CASE 8.

Q. What Places does London exchange with by the Pound Sterling, or Pound Currency?

A. In all the British Dominions in America, in the West

Indies, and in Ireland?

Q. How do they keep their Accompts in these Places?

A. As they do in London, that is, in Pounds, Shillings, Pence and Farthings; but with this Difference, that in London they call their Mony Sterling, but in all the Western Dominions they call it Currency.

Q. Why is the Mony called Currency in the Western Dominions?

A. Because they have very few Coins of any Sort circulat-

ing among them; excepting in the English Islands there; and therefore are obliged to deal in, what they call, Paper-Mony.

Note 1, Notes of Hand pass commonly among the People; and in New England they are said to be given for so small a Sum as five Shillings. Now as this Paper-Mony is subject to many Casualties, it causes a very great Undervalument of their Currency, and is sometimes, and in some Places, at 6 or 700 Pounds Currency for 100 Pounds Sterling, or Mony that is good Silver or Gold.

2. In all the English Islands in the West Indies, they have so great a Plenty of foreign Coins, that their Currency is sometimes at no greater Discount than 25 per Cent. or 125 l. Currency for 100 l. Sterling, and seldom more

than 50 per Cent.

3. The Weights and Measures, in the British Colonies and Plantations, are the same as those in London, differing only in their Kintals or Hundred. Weight; their Hundred being only 100 lb. Avoirdupois, and that as London 112 lb.

Q. What

Q. What foreign Coins usually pass in the British Colonies and Plantations?

A. These following; the Values of which were ascertained by an Act of Parliament made in the fixth Year of Queen Ann.

r Accompany in Common is	Weigh	bt.	Tru	Val.	Cu	Pr. I	Talue.
	dwt.g	7.	3.	d.	5.	d.	f.
Pieces of Eight (old Plate of Seville)	17 1	2	. 4	6	6	0	.0
Ditto of new	14	0	3	71	4	9	23
Mexico ditto	17 1	2	4	6	6	0	0
Piller ditto	17 1	12	4	63	6	0	0
Peru ditto (old Plate)	17 1	12	4	5	5	10	23
Cross Dollars	18	0	4	43	5	10	113
Ducatoons of Flanders	20 2	11	5	6	7	4	0,
French Crowns or Ecues	17 1	2	4	6	6	0	0
Crusadoes of Portugal	11	4	2	10-	13	9	23
Three Guilder Pieces of Holland -	20	7	5	21/4	6	10	3 T
Old Rix Dollars of the Empire -	18 1	ol	4	6	16	0	0

Note 1, Pieces of the same Weight, and not of the same Value, may be presumed to be occasioned by the Difference of Fineness.

2. To remedy the Inconveniencies, which were caused by the different Rates at which Pieces of the same Species were current, it was ordered by Proclamation, and confirmed by the aforementioned Ast of Parliament, that after the first Day of January, 1704, no Piller, Mexico, or Seville Pieces of Eight, the of full Weight as above, shall be received nor paid at above six Shillings a-piece; and the Halwes, Quarters, and other lesser Proportion. And the said Act enjoins, That if any one shall receive or pay any of the said Pieces for any more than as above specified, such Person shall forfeit Ten Pounds.

#### EXAMPLES.

1. A Merchant in New England stands indebted to his Correspondent in London, in 4960 l. 17s. 6d. Currency; what Sum must be answer for that at London aforesaid, when the Currency is at 300 per Cent.? Answ. 1653 l. 12s. 6d. Sterling

2. My Correspondent in Georgia stands indebted to me for Merchandize, in the Sum of 120 l. 6s. 9d. 2 Sterling; how much is that in their Currency, at 500 per Cent.? Answ. 6011.

3. Trading to Jamaica, my Employer there owes me 1761.
12 s. 8 d. Sterling, how much is that in their Currency, at

25 per Cent.? Anfav. 2201. 15 s. 10d. Currency.

4. I have lately purchased in *Ireland*, Effects to the Value of 400 l. 17 s. 9d. of that Place; what Sum must I answer for that at London, Exchange at 10 per Cens.? Answ. 364 l. 8s. 10 d. 1 qr.  $\frac{1204}{204}$ .

5. My Correspondent at London, draws upon me for 364 l. 8 s. 10 d. \(\frac{1}{2}\) Sterling; what Sum must I answer for that at Dublin, Exchange at 8\(\frac{1}{2}\) per Cent.? Answ. 395 l. 8 s. 5 d. \(\frac{1}{2}\) \(\frac{1}{2}\) \(\frac{1}{2}\)

CASE 9.

Q. What Place does London exchange with for their Crown or Rix Dollar?

A. With Geneva in Switzerland.

Q. How do they keep their Accompts in Geneva?

A. In Livres, Sols, and Deniers. 12 Deniers make 1 Sol. Note I.

20 Sols — I Livre.
3 Livres — I Rix Dollar.

2. The Par is, that I Rix Dollar is equal to 4 s. 6 d. Sterling; but in Exchange it goes for 50 d. to 60 d. Sterling.

EXAMPLES.

1. London draws upon Geneva for 796 l. 10 s. 6 d. Sterling; what Sum does that amount to in Rix-Dollars, at 53 d. per

Dollar? Answ. 3606 48 Rix Dollars.

2. A Merchant in Geneva draws upon his Correspondent at London, for 1960 Livres, Exchange at 56 d. per Rix Dollar; how much Sterling must be paid in London to answer that Bill? Anfw. 1521. 8s. 10 d. 1.

 $\frac{1260}{3} = 653\frac{1}{3}$  1: 56: : 653 $\frac{1}{3}$ : 152l. 8s. 10d.  $\frac{1}{2}$ + A Bill of Exchange, viz. London on Geneva.

London, October 19, 1767, for 3761. 113. 8 d. Sterling, to be paid in Rix Dollars, at 58 d. Sterling each, at Usance.

At Usance, pay this my only Bill of Exchange to Mr. Jansen Gramonville, or Order, Three Hundred Seventy-fix Pounds, eleven Shillings and eight Pence, Sterling, in Rix-Dollars, at 58 d. Sterling per Rix Dollar, Value received, and place it to the Accompt of

Your humble Servant, To Mr. Abrabam Schulbaufen.

Facobus Schomberg. Merchant in Geneva. What is the Value of this Bill in Rix Dollars? Anjew. 1558 TRIX Dollars.

CASE IO.

Q. What particular Piece of Mony does London exchange with Denmark for?

A. For Rix Dollars; one being valued at about 41. 6 d.

Sterling.

Q. How do they keep their Accompts in Denmark?

A. In Marks and Shillings. Note I,

16 Shillings make I Mark. 6 Marks - I Rix Dollar.

2. The Rix Dollar, in Exchange, goes for 45 d. to 58 d. Sterling.

EXAMPLES.

1. London draws on Copenhagen in Denmark for 1841. 16 s. 7 d. Sterling; what Sum must be answer'd for that in Rix-Dollars, at 50 d. each? Anfw. 887 Dollars. 2. My 2. My Correspondent in London, stands indebted to me, according to my Books, in the Sum of 1000 Rix Dollars; what Sum must be answer for that at London aforesaid, when the Rix Dollar, by way of Exchange, is valued at 58 d. 1 ? Answ. 243 l. 155.

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er

nt

3. A Merchant in London draws upon his Correspondent in Copenhagen, for 400 l. Sterling, but will give no more for a Rix Dollar than 55 d. Sterling, that being the Price of Exchange; how many Rix Dollars must be receive, and what is his whole Loss, and the Loss per Cent. they being above Par? Answ. 1745 \(\frac{25}{43}\) Rix Dollars: The whole Loss was 7 l. 5 s. 3 d. and the Loss per Cent. was 1 l. 16 s. 3 d. \(\frac{3}{4}\).

d. Dol. l. Dol. 55: 1:: 400: 1745  $\frac{25}{45}$ . 1745  $\frac{1}{2}$  at 4 s. 6 d. = 392 l. 14 s. 9 d. at Par. 400 l. - 392 l. 14 s. 9 d. = 7 l. 5 s. 3 d. lo/s.  $\frac{5}{4}$  = 1 l. 16 s. 3 d.  $\frac{3}{4}$  Lo/s per Cent.

#### CASE II.

Q. What Place does London exchange with for the Copper Dollar?
A. With Stockholm in Sweden.

Q. How do they keep their Accompts in Stockholm?

A. In Rix Dollars, Copper Dollars and Runstics.

Note 1, 32 Runstics make 1 Copper Dollar. 6 Copper Dollars 1 Rix Dollar.

2. The Par of the Rix Dollar is equal to about 6 s. Sterling: consequently the Par of the Copper Dollar is equal to 1 s. Sterling, or 20 Copper Dollars make 1!. Sterling, the the Course of Exchange is sometimes to 28 or 30 Copper Dollars per 1. Sterling.

3. In England Sums of Mory are paid in the best Specie, viz. Guineas, by which Means 1000 l. or more may be put into a small Bag, and conveyed away in the Pocket: but in Sweden they often pay Sums of Mony in Copper, and the Merchant is obliged to send Wheelbarrows instead of Bags to receive it.

#### EXAMPLES.

1. A Merchant in Stockholm draws upon his Correspondent in London, for 1184 Rix Dollars; what Sum must he answer for that in London aforesaid, when the Course of Exchange is at Par? Answ. 355 l. 45.

2. Stockholm draws upon London for 1276 Rix Dollars; what Sum must London answer for that, Exchange at 25 Copper Dollars per l. Sterling, and what is gained or lost by the Drawer at Stockholm aforesaid? Answ. 306 l. 4 s. 9 d. 2 grs. 25 the Bill; and the Drawer loses 76 l. 11 s. 2 d. 1 gr. 3. 25: 1:: 1276 × 6: 306 4 9 22, the Value of the Bill.

25:5::7656: 76 11 2 13. Loss.

Having

Having given feveral Bills of Exchange to be reduced into Sterling or Foreign Mony; it may not be amifs to give the Form how a Bill-Book should be kept, that a Merchant may know at Sight what Bills he has to pay, and what to receive, and when to pay and receive them.

# 1. Bills Payable, i. e. fuch as you have Accepted.

Date The Time Payable The Price For or by whom of the of Pay- to whom Sum of Ex- accepted, and The Sum When Paid, or refus'd, Bill. ment. or Order. drawn change. Place of Abode Sterling. due. Acceptance.	1 12
When due.	15
The Sum Sterling.	1. s.d.
For or by whom accepted, and Place of Abode	17 Abraham Ducats Sterling William Denny, I. s. d. 15
Price of Ex-	Sterling
Sum drawn for.	Ducats
Payable to whom or Order.	Abrabam
The Time of Payment.	
Date of the Bill.	17
The Drawer's Name and lace of Refi- ence.	Vill. Sherfton,

# 2. Bills Receivable, i. e. such as you have in your Possession.

	The Drawer's Name and Place of Refi dence.	of the Bill.	The Time of Pay- ment,	Payable to whom orOrder.	The Sum drawn for.	Price of Ex-	For or by whom accepted, and Place of Abode	The Sur	When	Date The Time Payable The Price For or by whom of Ex- accepted, and The Sum When turn'd proteffedfor Sill. ment, or Order. drawn change. Place of Abode Sterling. due. Non-Acceptance, for.	-2011-10-10-10-10-10-10-10-10-10-10-10-10-
CASI	Mich. Taffoni Florence.	0.00	19 James Edwards 1876 63 d.	James Edwards	Ecues. 1876.	Sterling 63 d.		492	1. 17 10 Jan	1. 1. Protested for Non-492 10 Jan. Acceptance.	

#### C A S E 12.

# Of the Comparison of WEIGHTS and MEASURES:

#### EXAMPLES.

1. If 112lb. at London make 99 lb. at Liston; how many lb. at London are equal to 1049 lb. at Liston? Answ. 1186 lb.

2. If 112 lb. at London make 98 lb. at Roan; how many lb.

at Roan are equal to 1000 lb. at London? Anfw. 875 lb.

3. If 100 Ells English make 108 Braces at Venice; how many Ells English are equal to 1000 Braces at Venice? Answ. 925 Ells 102.

4. If 100 Ells at London make 145 Ells at Vienna; how many Ells at Vienna are equal to 10 Ells at London? Anfw.

14 Ells 1.

Note, Hence appears the Reason of those Rules, laid down in Conjoin'd Proportion, for placing the last Number in the Question either on the right Hand, or the left, as the Nature of the Question requires.

b. Lif. b. Lon. lb. Lif.

Ex. 1. 99: 112:: 1049
b. b.

112 = 99
b. Lon. lb. R. lb. Lon.

Ex. 2. 112: 98:: 1000
b. lb.

112 = 98

# Of the DOUBLE RULE of THREE.

Q. By what is the Double Rule of Three known?

A. By five Terms which are always given in the Question to find a Sixth.

Q. In what Proportion is the Sixth Term to be found?

A. If the Proportion is Direct, the Sixth Term must bear such Proportion to the Fourth and Fifth, as the Third bears to the First and Second: But if the Proportion is Inverse, then the Sixth Term must bear such Proportion to the Fourth and Fifth, as the First bears to the Second and Third, or as the Second bears to the First and Third.

Note, It is to be observed bere, as in the Single Rule of Three, that Direct Proportion is when more requires more, or less requires less; and Inverse Proportion is when more requires less, or less requires more.

Q. What

Q. What do you observe concerning the Five given Terms?

A. That the three first Terms are a Supposition; the two last are a Demand.

Q How must the Numbers given in the Question be stated?

A. By two Single Rules of Three: Or otherwise, thus;

1. Let the Principal Cause of Loss or Gain, Interest or De.

crease, Action or Passion, be put in the first Place.

2. Let that which betokeneth Time, Distance of Place, and the like, be put in the fecond Place; and the remaining one in the third Place.

3. Place the other two Terms under their like in the Sup-

polition.

- 4. If the Blank falls under the third Term, multiply the first and second Terms for a Divisor, and the other Three for a Dividend.
- 5. If the Blank falls under the first or second Term, multiply the third and fourth Terms for a Divisor, and the other Three for a Dividend; and the Quotient will be the Answer.

Q. How are the following Questions proved?

A. Let them be varied; or else work the same Questions by two Single Rules of Three.

#### EXAMPLES.

1. If 7 Men can reap 84 Acres of Wheat in 12 Days; how many Men can reap 100 Acres in 5 Days? Answ. 20 Men.

2. If 7 2rs. of Malt are sufficient for a Family of 7 Persons for 4 Months; how many 2rs. are enough for 46 Persons 10 Months? Answ. 115 2rs.

3. If 8 Reapers have 31. 41. for 4 Days Work; how much will 48 Men have for 16 Days Work? Answ. 761. 161.

4. If 10 Bushels of Oats be enough for 18 Horses 20 Days; how many Bushels will serve 60 Horses 36 Days? Answ. 60 Bush.

5. If a Footman travels 240 Miles in 12 Days, when the Days are 12 Hours long; how many Days may he travel 720 Miles in, of 16 Hours long? Anjaw. 27 Days.

6. If 56 lb. of Bread will be sufficient for 7 Men 14 Days; how much Bread will serve 21 Men 3 Days? Answ. 36 lb.

7. If 7001. in half a Year raise 141. Interest; how much will 4001. raise in 5 Years? Anjw. 801.

8. If 30s. be the Hire of 8 Men for 3 Days; how many

Days must 20 Men work for 151.? Answ. 12 Days.

9. If 4 Reapers have 24s. for 3 Days Work; how many Men will earn 41. 16s, in 16 Days? Answ. 3 Men.

no. An Usurer put out 861. to receive Interest for the same; and when it had continued 8 Months, he received for Principal and Interest 881. 175. 4d. I demand at what Rate per Cent. per Annum he received Interest? Answ. 51. per Cent.

11. What is the Interest of 2001. for 3 Years and 3, at 5

per Cent. per Annum? Anfw. 371. 10 s.

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12. What is the Interest of 400 l. for a Week, at 5 per Cent.

per Annum? Answ. 7 s. 8 d. 1 gr. 12.

13. What is the Interest of 120 l. for 126 Days, at 4 per Cent. per Annum? Answ. 11. 13 s. 1 d. 2 qrs.  $\frac{258}{305}$ .

Note, The Rule for working Questions in Simple Interest for Days, p. 67, is taken from this Rule, as appears by this last Example.

#### Of Conjoin'D Proportion.

Q. What is Conjoin'd Proportion?

A. Conjoin'd Proportion is when the Coins, Weights, or Meafures of several Countries are compared in the same Question; or it is a linking together of many Proportions.

#### CASE I.

Q. How are Questions answered in this Case?

A. When it is required to know how many of the first fort of Coin, Weight or Measure, mentioned in the Question, are equal to a given Number of the last; then

1. Place the Numbers alternately, beginning at the left

Hand; and let the last Number stand on the left Hand.

2. Multiply the first Rank continually for a Dividend, and the second for a Divisor

Note, See the Note in Comparison of Weights and Measures, p. 91, for the Reason of this Rule,

Q. How is Conjoin'd Proportion proved?

A. Make as many Single Rules of Three as the Nature of the Question requires.

EXAMPLES.

1. If 100 lb English make 95 lb. Flemish; and 19 lb. Flemish 25 lb. at Bolonia; how many lb. English are equal to 50 lb. at

Bolonia? Answ. 40 lb. English.

2. If 25 lb. at London be 22 lb. at Nurenburgh; 88 lb. at Nurenburgh 92 lb. at Hamburgh; 46 lb. at Hamburgh 49 lb. at Lyons; how many lb. at London are equal to 98 lb. at ! yons? Answ. 100 lb.

3. If

3. If 6 Braces at Leghorn, make 3 Ells English; 5 Ells English 9 Braces at Venice; how many Braces at Leghorn will make 45 Braces at Venice? Answ. 50 Braces at Leghorn.

4. If 3 Ells English make 6 Braces at Leghorn; and 150 Braces at Leghorn 135 Braces at Venice; how many Ells English are equal to 27 Braces at Venice? Answ. 15 Ells English.

#### CASE 2.

Q. How are Questions answered in this Case?

A. When it is required to know how many of the last fort of Coin, Weight or Measure, mentioned in the Question are equal to a given Number of the sirst; then

1. Place the Numbers alternately, as in Case 1, but let the

last Number stand on the right Hand.

2. Multiply the fecond Rank for a Dividend, and the first for a Divisor.

#### EXAMPLES.

1. If 10 lb. at London make 9 lb. at Amsterdam; 90 lb. at Amsterdam 112 lb. at Thoulouse: how many lb. at Thoulouse are

equal to 50 lb. at London? Answ. 56 lb. at Thoulouse.

2. If 20 Braces at Leghorn be equal to 10 Vares at Liston; 40 Vares at Liston to 80 Braces at Lucca; how many Braces at Lucca are equal to 100 Braces at Leghorn? Answ. 100 Braces at Lucca.

# Of ALLIGATION.

Q. HOW many kinds of Alligation are there?

A. Two: Alligation Medial, and Alligation Alternate.

### Of ALLIGATION MEDIAL.

Q. What is Alligation Medial?

A. Alligation Medial is when the Quantities and Prices of feveral Things are given to find the mean Price of the Mixture compounded of those Things.

Q. What is the Rule?

A. As the whole Composition
Is to its Total Value:
So is any Part of the Composition
To its mean Price.

Q. How is Alligation Medial proved?

A. Find the Value of the whole Mixture at the mean Rate; and if it agrees with the Total Value of the several Quantities, at their respective Rates, the Work is right.

#### EXAMPLES.

1. A Farmer mingled 19 Bushels of Wheat at 6s. per Bushel, and 40 Bushels of Rye, at 4s. per Bushel, and 12 Bushels of Barly, at 3s. per Bushel together; I demand what a Bushel of this Mixture is worth? Answ. 4s. 4d. 1 gr.  $\frac{4}{21}$ .

2. A Farmer mingled 20 Bushels of Oats, at 25. per Bushel, and 30 Bushels of Beans, at 25. per Bushel, and 20 Bushels of Peas, at 35. per Bushel together; I demand the Worth of a Bushel of this Mixture? Answ. 25.

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3. A Vintner mingled 5 Gallons of Canary, at 8s. per Gallon, and 6 Gallons of Malaga, at 7s. per Gallon, and 4 Gallons of white Wine, at 6s. per Gallon together; I demand what a Gallon of this Mixture is worth? Anfav. 7s. od. 3 grs. \frac{1}{5}.

4. A Grocer mingled 2 C. of Sugar, at 56 s. per C. and 1 C. at 43 s. per C. and 2 C. at 50 s. per C. together; I demand the Price of 3 C. of this Mixture; Answ. 7 l. 13 s.

5. An Alehouse-keeper mixed 3 sorts of Ale together, viz. 12 Gallons, at 6 d. per Gallon, 16 Gallons, at 7 d. per Gallon, and 21 Gallons, at 9 d. per Gallon; I demand what I Gallon of this Mixture is worth? Answ. 7 d. 2 grs. 24.

6. A Refiner having 5 lb. of Silver Bullion, of 8 oz. fine, 10 lb. of 7 oz. fine, and 15 lb. of 6 oz. fine, would melt all together; I demand what Fineness 1 lb. of this Mass shall be?

Anfav. 6 oz. 13 dwt. 8 gr. fine.

7. A Mint master hath 3 lb. Weight of Gold, of 22 Carrats fine, and 3 lb. of 20 Carrats fine; I demand what Fineness an

oz. of this Mixture will bear? Answ. 21 Carrats fine.

8. An Hostler mixing Provender for his Horses, would put in a Quantity of Beans, at 5 s. per Bushel, with the like Quantity of Oats, at 3 s. 6 d. per Bushel; I demand the Price of a Bushel of this Mixture? Answ. 4 s. 3 d.

9. A Malster hath several sorts of Malt, viz. one sort at 45. 6d. another at 45. and a third at 35. 6d. per Bushel, and he would mix an equal Quantity of each together; I demand

the Price of a Bushel of this Mixture? Answ. 4s.

per Barrel; another at 25 s. a third at 30 s. and a fourth at 35 s. per Barrel; and he would mix an equal Quantity of each together; I demand the Price of a Barrel, and also of a Gallon of this Mixture? Answ. 27 s. 6 d. per Barrel, and 10 d. 1 qr. 32 per Gallon.

## Of ALLIGATION ALTERNATE.

Q. What is Alligation Alternate?

A. Alligation Alternate is, when the Rates of several Things are given to find such Quantities of them, as are necessary to make a Mixture, which may bear a certain Rate propounded.

Q. How are the Rates or Prices of the given Things to be ordered?

A.I. They must be placed one over the other, and the propounded Price of the Composition against them; thus,

2. Link the feveral Rates together, in such fort, that one greater than the mean Rate may be coupled to another which

is less.

3. Take the Differences between the mean Rate, and the feveral Prices, and place them each against his Yoke-Fellow: And for the rest, observe the following Cases.

#### CASE I.

Q. What do you observe in this first Case?

A. When the Prices of the several Things together with the mean Rate of the Mixture are given, without any Quantity, to find how much of each Ingredient is required to compose the Mixture; take the Difference between each Price, and the mean Rate, and set them alternately, and they will be the Quantities required.

Q. How are the Operations in this and the following Cases

proved?

A. They are all proved by Alligation Medial.

#### EXAMPLES.

1. How much Rye at 4s. per Bushel, Barly at 3s. per Bushel, and Oats at 2s. per Bushel, will make a Mixture worth 2s. 6d. per Bushel? Answ. 6 Bushels of Rye, 6 Bushels of Barly, and 24 Bushels of Oats.

2. How

2. How many Raisins of the Sun, at 7 d. per lb. and Malaga Raisins at 4 d. per lb. may be mixed together for 6 d. per lb.? Answ. 2 lb. of Raisins of the Sun, and 1 lb. of Malaga-Raisins.

Note, Questions in this Rule do frequently admit of an infinite Variety of Answers, and all in whole Numbers; as in this last Example; where tho' 2 and 1 do answer the Question, yet any other two Numbers will as truly do the like, that are in the same Proportion.

3. A Grocer would mix three forts of Sugar together, viz. one fort at 10 d. per lb. another at 7 d. and another at 6 d. how much of each fort must be take, that the whole Mixture may be sold for 8 d. per lb.?

lb. d. lb. d. lb. d.
Answ. 3 at 10; 2 at 7, and 2 at 6 per lb.

4. A Malster hath several sorts of Malt, viz. one fort at 4s. per Bushel, another at 3s. 6d. a third at 3s. and a fourth at 2s. per Bushel; and he is desirous to mix so much of each sort together, that the Whole may be sold at 2s. 6d. per Bushel; I demand how much he must take of each sort?

Bush. s. B. s. d. B. s. B. s. Answ. 6 at 4; 6 at 3 6; 6 at 3, and 36 at 2 per Bush.

5. A Druggist hath several sorts of Tea, viz. one fort at 12s. per lb. another at 11s. a third at 9s. and a sourth at 8s. per lb. I demand how much of each sort he must mix together, that the whole Quantity may be afforded at 10s. per lb.

7 Answ. 3 lb. of each Sort.

Note, These Seven Answers arise from as many different Ways of linking the Rates of the Simples together.

F

6. How 6. How much Alloy must I mix with Bullion of 1002. fine to abase the same to 802. sine? Answ. To every 802. of Bullion of 1002. fine, put 202. of Alloy, and that will abase it to 802. sine.

#### CASE 2.

#### Of Alternation Partial.

Q. What do you observe in this second Case?

A. When the Rates of all the Things, the Quantity of but one of them, and the mean Rate of the whole Mixture are given to find the several Quantities of the rest, in Proportion to the Quantity given; take the Differences between each Price, and the mean Rate, and place them alternately, as in Case 1. Then say,

As the Difference of the same Name with the Quantity given

Is to the rest of the Differences severally:

So is the Quantity given

To the several Quantities required.

#### EXAMPLES.

1. A Man being determined to mix 10 Bushels of Wheat at 45. per Bushel, with Rye at 35. with Barly at 25. and with Oats at 15. per Bushel; I demand how much Rye, Barly, and Oats, must be mixed with the 10 Bushels of Wheat, that the Whole may be sold for 28 d. per Bushel?

18 d. per Bushel, with Barly at 2s. 6 d. with Rye at 3s. and with Wheat at 4s. per Bushel; I demand how much Barly, Rye, and Wheat, must be mixed with the 12 Bushels of Oats,

that it may bear the Price of 22 d. per Bushel? Answ. : Bushel

of each fort.

d

3. A Man being determined to mix 12 Bushels of Oats, at 18 d. per Bushel, with Barly at 2s. 6 d. with Rye at 3s. and with Wheat at 4s. per Bushel; I demand how much Barly, Rye, and Wheat, must be mixed with the 12 Bushels of Oats, that the Whole may bear the Price of 2s. 9d. per Bushel?

7 Anfw. 12 Bushels of each Sort.

4. A Man being determined to mix 12 Bushels of Oats, at 18 d. per Bushel, with Barly at 2s. 6d. with Rye at 3s. and with Wheat at 4s. per Bushel; I demand how much Barly, Rye, and Wheat, must be mixed with the 12 Bushels of Oats, that the whole Quantity may bear the Price of 3s. 6d. per Bushel?

Answ. 

B.
12 of Barly
12 of Rye
84 of Wheat

5. A Man intends to mix 28 Bushels of Oats, at 18 d. per Bushel, with Barly, at 2s. 6 d. with Rye at 3s. and with Wheat at 4s. I would know how much Barly, Rye, and Wheat ought to be added to the 28 Bushels of Oats, that the whole Quantity may be afforded at 2s. per Bushel? Answ. 4 Bushels of each Sort.

6. A Farmer would mix 27 Bushels of Pease, at 18 d. per Bushel, with Oats, at 28 d. and with Beans at 30 d. per Bushel, that the whole Quantity may bear the Price of 20 d. per Bushel, I demand how much Oats and Beans must be mixed with the

27 Buthels of Peafe? Answ. 3-Bufhels of each Sort.

2

CASE

#### CASE 3.

### Of Alternation Total.

Q. What do you observe in this third Case?

A. When the Rates of the feveral Things, the Quantity to be compounded, and the mean Rate of the whole Mixture are given, to find how much of each fort will make up the Quantity; place the Difference between the feveral Prices, and the mean Rate, alternately, as in Case 1. Then say,

As the Sum of the Differences. Is to the whole Composition: So is the Difference of each Rate. To the Quantity of the same Rate.

#### EXAMPLES.

1. A Grocer hath 4 forts of Sugar, viz. at 8 d. per lb. at 6 d. per lb. at 4 d. per lb. and at 2 d. per lb. and he would have a Composition of an C. wt. worth 5 d. per lb. I demand how much of each Sort he must take?

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2. A Vintner hath 4 forts of Wine, viz. Canary at 10s. per Gallon, Malaga at 8s. Rhenish at 6s. and Oporto at 4s. and he is minded to make a Composition of 60 Gallons, worth 9s. per Gallon; I demand how much of each fort he must have? Answ. 45 Gals. of Canary, and 5 Gals. of each other fort.

3. A Brewer hath 3 forts of Ale, viz. at 10 d. at 8 d. and at 6 d. per Gallon; and he would have a Composition of 30 Gallons, worth 7 d. per Gallon; I demand how much of each fort

he must have?

A

4. A Goldsmith hath several Sorts of Gold, viz. some of 24 Carrats sine, some of 22 Carrats, and some of 18 Carrats sine; and he would have compounded of these forts the Quantity of 60 oz. of 20 Carrats sine; I demand how much of each fort he must take?

5. A Goldsmith hath Gold of three sorts, viz. of 22 Carrats, of 21 Carrats, and of 20 Carrats sine, and he would mix with these so much Alloy, as that the Quantity of 21 oz. may bear 18 Carrats sine; I demand how much of each sort he must take and how much Alloy? Answ. 6 oz. of each sort of Gold, and 3 oz. of Alloy.

6. A Druggist had three sorts of Drugs, one was worth 4s. per 1b. another 5s. and another 8s. and out of these he made two Parcels, one was 21lb. at 6s. per 1b. and the other 35 lb. at 7s, per 1b. how much of every sort did he take for each Parcel?

# Of POSITION.

Q. WHAT is Position, or Negative Arithmetic?

A. It discovers the Truth by supposed Numbers.

Q. How many kinds of Position are there?

A. Two: Single and Double.

### Of SINGLE POSITION.

Q. What is Single Position?

A. It discovers the Truth by only one supposed Number.

Q. How is that Supposed Number used?

A. By working with it, as if it was the true Number, in the same Proportion as the Question directs; and if the Result be either too much, or too little, the true Number may be found out by the following Rule, viz.

As the Refult of the Position

Is to the Position :

So is the given Number To the Number required.

Q. How do you prove Position?

A. Position, both Single and Double, is proved by adding the feveral Sums required, or the several Parts of the Sum required together; and if that Sum agrees with the given Sum, it is right,

#### EXAMPLES.

1. Two Men, A and B, having found a Bag of Mony, disputed who should have it; A said the half, third and fourth of the Mony made 1301. and if B could tell how much was in it, he should have it all, otherwise he should have nothing; I demand how much was in the Bag? Answ. 1201.

2. A, B, and C, determining to buy together a certain Quantity of Timber, worth 361. agree that B shall pay  $\frac{1}{3}$  more than A, and  $C \stackrel{\perp}{=}$  more than B; I demand how much each Man

must pay? Answ. A 91. B 121. C 151.

3. A Person having about him a certain Number of Crowns, said, if the half, third and sourth of them were added together, they would make 65 Crowns; I demand how many he had?

Anjw. 60 Crowns.

4. A lent B a Sum of Mony, to be paid at 4 Payments; when 3 of them were made, and A came to demand the fourth, B would give him no more, except he would tell him how much was paid already; A faid the first Payment was a fourth; the second, a fifth; and the third, a fixth of the Sum first lent; and all together made 741. I demand the Sum lent? Answ. 1201.

5. One

g. One Man carrying a Bag of Mony in his Hand, another asked him, how much was in it: He answered, he could not tell, but the third, fourth, and fifth of it made 94 l. how much

was in the Bag? Anfav. 1201.

6. I have delivered to a Banker a certain Sum of Mony, to receive of him after the Rate of 61. per Cent. per Annum; and at the End of ten Years, he paid me 5001. for Principal and Interest together; I demand the Sum delivered to him at first? Answ. 3121. 105.

#### Of DOUBLE POSITION.

Q. What is Double Position?

A. It is that which discovers the true Number sought, by making use of two supposed Numbers.

Q. How are those supposed Numbers used?

A. 1. By working with them as if they were the true Numbers, in the fame Proportion as the Question directs. Pos. Er.

2. The Refults or Errors must be placed against 40 28 their Positions, or supposed Numbers; thus,

3. Multiply them Cross-wife.

4. If the Errors are alike; i. e. both greater, or both less than the given Number, take their Difference for a Divisor, and the Difference of the Products for a Dividend.

5. If the Errors are unlike, take their Sum for a Divisor, and the Sum of the Products for a Dividend; the Quotient thence

arifing will be the Answer.

#### EXAMPLES.

1. A, B, and C, would divide 100 l. between them, so, as that B may have 3 l. more than A, and C 4 l. more than B; I demand how much each Man must have? Answ. A 30 l.

B 331. C 371.

2. A Man lying at the Point of Death, faid, He had in a certain Coffer 100 l. which he bequeathed to 3 of his Friends after this Manner; The first must have a certain Portion; the second must have twice as much as the first, wanting 8 l. and the third must have three times as much as the sirst, wanting 15 l. I demand how much must each Man have? Answ. The First 20 l. 10 s. Second 33 l. Third 46 l. 10 s.

3. A, B, and C, built an House, which cost 100 l. of which A paid a certain Sum; B paid 10 l. more than A; and C paid as much as A and B; I demand each Man's Share in

that Charge? Answ. A paid 201. B. 301. C 501.

4. Three

4. Three Persons discoursed together concerning their Ages; says A, I am 20 Years of Age; says B, I am as old as A, and half C; and says C, I am as old as you both: I demand the Age of each Person? Answ. A was 20, B 60, C 80 Years of Age.

5. A Man lying at the Point of Death, left to his 3 Sons all his Estate in Mony, viz. to Fhalf wanting 501. to G one third; and to H the rest, which was 101. less than the Share of G; I demand the Sum lest, and each Man's Part? Answ. The Sum lest was 3601. whereof F had 1301. G 1201. H 1101.

6. A certain Man having drove his Swine to the Market, viz. Hogs, Sows, and Pigs, received for them all 501. being paid for every Hog 18s. for every Sow 16s. for every Pig 2s. there were as many Hogs as Sows, and for every Sow there were three Pigs; I demand how many there were of each

fort? Anfro. 25 Hogs, 25 Sows. 75 Pigs.

7. A furly old Fellow being demanded the Ages of his four Children, answer'd, you may go and look: But if you must needs know; my first Son was born just one Year after I was married to his Mother, who, after his Birth, lived 5 Years, and then died in Child-bed with my second Son: 4 Years after that I married again, and within 2 Years had my third and fourth Sons at a Birth; the Sum of whose two Ages is now equal to that of the eldest: I demand their several Ages? Answ. The first Son was 22 Years old, the second 17, the third 11, and the fourth 11 Years o'd.

# Of COMPARATIVE ARITHMETIC.

Q. WHAT is Comparative Arithmetic?

A. It is such as answers Questions by Numbers, having Relation one to another.

Q. Wherein does this Relation confift?

A. It confifts either in Quantity or Quality.

Q. What is Relation of Numbers in Quantity?

A. It is the Respect that one Number has to another.

Q. How many are the Numbers propounded?

A. They are always two, the Antecedent and the Confequent.

Q. In what does Relation of Numbers in Quantity confift?

A. It confifts in the Difference, or else in the Rate or Reason that is found between the Terms propounded.

Note, The Difference of any two Numbers is the Remainder; but the Rate or Reason is the Quotient of the Antecedent divided by the Consequent.

Q. What

Q. What is Relation of Numbers in Quality or Progression?

A. Progression or Proportion is the Respect that the Reason of Numbers have one to another.

Q. How many must the Terms be?

A. Three or more, but never less: Because less than three will not admit of a Comparison of Reasons or Differences.

#### Of PROGRESSION.

Q. How many kinds of Progression are there?

A. Two: Arithmetical and Geometrical.

#### Of ARITHMETICAL PROGRESSION.

Q. What is Arithmetical Progression?

A. Arithmetical Progression is when several Numbers have equal Differences; as 1, 2, 3, 4, differ by 1; or 2, 4, 6, 8, differ by 2.

Note 1, If any Number of Terms differ by Arithmetical Progression, the Sum of the two Extreams will be equal to the Sum of any two Means equally distant from the Extreams. As in 2, 4, 6, 8; where 2 + 8 are = 4 + 6 = 10, and so of any larger Number of Terms.

2. If the Number of Terms be odd, the middlemost supplies the Place of two Terms. As in 1, 2, 3; where 1 + 3 are = 2 + 2 = 4.

#### CASE T.

Q. What do you observe in this first Case?

A. When the two Extreams, and the Number of Terms in any Series of Numbers in Arithmetical Progression are given, and the Sum of all the Terms is required, then multiply the Sum of the two Extreams by half the Number of Terms: Or,

Multiply half the Sum of the Extreams by the whole Number

of Terms, the Product is the Total of all the Terms.

#### EXAMPLES.

1. How many Strokes does the Hammer of a Clock strike

in 12 Hours? Anfw. 78.

2. A Merchant hath fold 100 Yards of superfine Cloth, viz. the first Yard for 1s. the second for 2s. the third for 3s. Sc. I demand how much he received for the said Cloth? Answ. 2521. 10s.

3. Bought 19 Yards of Shalloon, and gave 1d. for the first Yard; 3d. for the second, 5d. for the third, &c. increasing 2d. every Yard; I demand what I gave for the 19 Yards? Answ. 11. 10s. 1d.

4. A Mercer fold 20 Yards of Silk, at 3d. for the first Yard, 6d. for the second, 9d. for the third, &c. increasing 3d. every Yard; I demand what he fold the 20 Yards for? Anjw 21. 121. 6d.

5. A Butcher bought 100 Head of Cattle, viz. Oxen, and gave for the first Ox 1 Crown, for the second Ox 2 Crowns, for the third Ox 3 Crowns, &c. I demand what the Cattle cost him? Answ. 12621. 105.

6. Admit 100 Stones were laid 2 Yards distant from each other in a right Line, and a Basket placed 2 Yards from the first Stone; I demand how many Miles a Man shall go in gathering them singly into the Basket? Answ. 11 Miles, 3

Furlongs, 180 Yards.

7. A Merchant fold 1000 Yards of Linen at 2 Pins for the first Yard, 4 for the second, 6 for the third, &c. increasing 2 Pins, for every Yard; I demand how much the Linen produced, when the Pins were afterwards fold at 12 for a Farthing? Also whether the said Merchant gained or lost by the Sale thereof, and how much, supposing the said Linen to have been bought at 6d. per Yard?

Answ. The Linen produced 861. 175. 10d.
The Merchant gained 61 17 10

#### CASE 2.

Q. What do you observe in this second Case?

A. When the two Extreams, and the Number of Terms in any Series of Numbers in Arithmetical Progression are given, and the common Difference of all the Terms in that Series are required, then

Divide the Difference between the two Extreams, by the Number of Terms, less one; the Quotient will be the common

Difference.

#### EXAMPLES.

1. There are 21 Men, whose Ages are equally distant from each other in Arithmetical Progression: the Youngest is 20 Years old, and the Eldest is 60; I demand the common Difference of their Ages, and the Age of each Man? Answ. The common Difference is two Years; therefore,

Years.

60 is the Age of the first Man.
60 - 2 = 58 is the Age of the Second.
58 - 2 = 56 is the Age of the Third.
56 - 2 = 54 is the Age of the Fourth, &c.

2. A Debt is to be discharged at 16 several Payments in Arithmetical Proportion; the first Payment is to be 14 l. the last 100 l. what is the whole Debt, and what must each Payment be? Answ. The whole Debt is 912 l. The common Disference is 5 l. 14s. 8d. therefore,

14l. os. od. 1ft Payment. 14l. os. od. + 5l. 14s. 8d. = 19 14 8 2d. 19 14 8 + 5 14 8 = 25 9 4 3d. 25 9 4 + 5 14 8 = 31 4 0 4th, &c. 3. A Man 3. A Man is to travel from York to a certain Place in 12 Days, and to go but three Miles the first Day, increasing every Day's Journey by an equal Excess, so that the last Day's Journey may be 36 Miles; what will each Day's Journey be, and how many Miles is the Place he goes to distant from York? Answ. The common Difference is 3; therefore,

Miles .

3 is the first Days Journey.

3 + 3 = 6 is the Second.

6 + 3 = 9 is the Third.

9 + 3 = 12 is the Fourth, &c.

The whole Distance is 234 Miles.

4. A running Footman, on a Wager, is to travel from London Northward, as follows: that is to fay, he is to go 4 Miles the first Day; and 40 Miles the last Day; and to go the whole Journey in 10 Days, increasing every Day's Journey by an equal Excess; I demand the Number of Miles he travelled each Day, and the Length of the whole Journey? Answ. The common Difference is 4; therefore,

Miles

4 is the first Day's Journey.

4 + 4 = 8 is the Second.

8 + 4 = 12 is the Third, &c.

The whole Journey is 220 Miles.

### Of GEOMETRICAL PROGRESSION.

Q. What is Geometrical Progression?

A. When any Rank of Series of Numbers increases by one common Multiplier, or decreases by one common Divisor, those Numbers are continued in Geometrical Progression; as 3, 6, 12, 24, increase by the Multiplier 2; and 24, 12, 6, 3, decrease by the Divisor 2.

Note 1. If any Number of Terms be continued in Geometrical Progression, the Product of the two Extreams will be equal to the Product of any two Means equally distant from the Extreams; as in 3, 6, 12, 24; where 3 × 24, are = 6 × 12 = 72; and so of any larger Number of Terms.

2. If the Number of Terms be odd, the Middlemost supplies the Place of two Terms; as in 3, 6, 12; where 3 × 12 are = 6 × 6 = 36.

3. The common Multiplier, and the common Divisor, are called Ratios.

Q. How

Q. How is the Sum of any Series in Geometrical Progression obtained?

A. 1. When all the Terms alone are given, then from the Product of the second and last Terms subtract the Square of the first Term; that Remainder being divided by the second Term

less the first, will give the Sum of all the Terms.

2. When the two Extreams and the Ratio are only given, then multiply the last Term into the Ratio, and from that Product subtract the first Term: that Remainder divide by the Ratio less an Unit or 1, the Quotient is the Sum of all the Terms.

Note 1, As the last Term in a long Series of Numbers is very tedious to come at by continual Multiplication; it would be necessary for the readier finding it out, to have a Series of Numbers in Arithmetical Proportion, called Indices, beginning with an Unit, whose common Difference is One: Also whatsoever Number of Indices you make choice of, let as many Numbers (in Such Geometrical Proportion as are given in the Question) be placed under them.

Thus, \{ 1, 2, 3, 4, 5, 6, 7 Indices 2, 4, 8, 16, 32, 64, 128 Numbers in Geometrical Proportion.

2. But if the first Term in Geometrical Proportion be different from the Ratio, the Indices must begin with a Cypher.

Thus, \ 0, 1, 2, 3, 4, 5, 6 Indices 1, 2, 4, 8, 16, 32, 64 Numbers in Geometrical Proportion.

3. When the Indices begin with a Cypher, the Sum of the Indices made choice of, mift always be one less than the Number of Terms given in the Question; because I in the Indices stands over the second Term, and 2 in the Indices fands over the third Term, &c.

4. Add any two of these Indices together, and that Sum will directly cor-

respond with the Product of their respective Terms.

5. By the Help of these Indices, and a few of the first Terms, in any Series of Geometrical Progression, any Term, whose Distance from the fish Term is offigned, the' it were never fo far, may speedily be obtained, without producing all the Terms.

#### EXAMPLES.

1. A Man bought a Horse, and by Agreement was to give a Farthing for the first Nail, two for the Second, four for the Third, &c. there were 4 Shoes, and 8 Nails in each Shoe: I demand what the Horse was worth at that Rate? Answ. 44739241. 5s. 3d. 3 grs.

2 A Merchant fold 15 Yards of Sattin, the first Yard for 15. the second for 2s. the third for 4s. the fourth for 8s. &c. I

demand the Price of the 15 Yards? An/w. 1638 l. 7s.

3. A Draper fold 20 Yards of Superfine Cloth, the first Yard for 3d. the Second for 9d. the Third for 27d. &c. in triple Proportion Geometrical; I demand the Price of the Cloth Anfav. 217924021. 101.

4. A Gold-

4. A Goldsmith sold 1 lb. of Gold, at a Farthing for the first Ounce, a Penny for the second, 4d. for the Third, &c. in quadruple Proportion Geometrical; I demand what he sold the Whole for; also how much he gained by the Sale thereof, supposing he gave for it 4l. per Ounce?

Answ. \ He fold it for 5825 l. 8s. 5d. 1 qr. And gained 5777 8 5 1

5. A crafty Servant agreed with a Farmer (ignorant in Numbers) to serve him 12 Years, and to have nothing for his Service but the Produce of a Wheat-Corn for the first Year; and that Product to be sowed for the second Year; and so on from Year to Year, until the End of the said Time; I demand the Worth of the whole Produce, supposing the Increase to be but in a tenfold Proportion, and sold out at 4s. per Bushel? Answ. 4521121. 4s. rejecting Remainders.

Note 1, 7680 Wheat or Barly-Corns are supposed to make a Pint, and 64

Pints a Busbel.

2. If the first Term in any Series, he either greater or less than the Ratio, (except Unity) then multiply any two Terms together, and their Product divide by the first Term; that Quotient will exactly correspond with the Sum of their Indices.

6. A Thresher worked 20 Days at a Farmer's, and received for the first Day's Work, 4 Barly-Corns; for the second, 12 Barly-Corns; for the third, 36 Barly-Corns; and so on in triple Proportion Geometrical; I demand what the 20 Days Labour came to, supposing the whole Quantity to be sold for 25. 6d. per Bushel? Answ. 1773 l. 75. 6d. rejecting Remainders.

7. A Merchant fold 30 Yards of fine Velvet, trimmed with Gold very curiously, at 2 Pins for the first Yard, 6 Pins for the fecond, 18 Pins for the third. &c. in triple Proportion Geometrical; I demand how much the Velvet produced, when the Pins were afterwards fold at 100 for a Farthing; also, whether the faid Merchant gained or lost by the Sale thereof, and how much, supposing the said Velvet to have been bought at 501. per Yard?

Answ. The Velvet produced 21446992921. 135. 0d. 12.
The Merchant gained 2144697792 13 0 12.

# Of PERMUTATION.

Q TATHAT is Permutation?

VV A. Changing the Order of Things.

Q. How do you find all the Variations, any Number of Things is capable of going through?

A. Multiply all the given Terms one into another continually; the last Product is the Number of Charges required.

EXAM-

1. I demand how many Changes may be rung upon twelve Bells; and also how long they would be in ringing but once over, supposing 24 Changes might be rung in one Minute, and the Year to contain 365 Days, 6 Hours? Answ. The Number of Changes is 479001600, and the Time is 37 Years, 49 Weeks,

2 Days, 18 Hours.

2. Seven Gentlemen that were travelling, met together by chance, at a certain Inn upon the Road, where they were fo well pleased with their Host, and each others Company, that in a Frolic, they offer'd him 30 1. to flay at that Place fo long as they, together with him, could fit every Day at Dinner in a different Order: The Host thinking that they could not sit in many different Positions, because there were but a few of them. and that himself would make no considerable Alteration, he being but one, imagined that he should make a good Bargain; and readily (for the fake of a good Dinner and better Company) enter'd into an Agreement with them, and fo made himself the eighth Person: I demand how long they staid at the said Inn, and how many different Positions they sat in? Answ. The Number of Positions were 40320; and the Time that they staid was 110 Years, 142 Days; allowing the Year to confift of 365 Days, 6 Hours.

Note, There is one Thing in Progression, and in Varying the Order of Things, which is well worth our Observation; and that is The Power of Numbers, which is surprizingly great, and beyond common belief; and is no ways conceivable by a common Practitioner, bardly by a very good Artist; it being (in Appearance) not so much agairst Reason as above it, The first Example in Geometrical Progression, discovers what a prodigious Sum of Mony a Horse sold after that manner would produce, viz. no less than Four Millions four hundred seventy-three thousand nine hundred and twentyfour Pounds: whereas if the same Horse bad been sold at the same Rate. and but a fourth Part of the Nails, be would have brought to his Orwner no more than 5s. 3d. 3. The second Example in Permutation, does likewife discover the Impossibility of the Innkeeper's performing his Promise; and in both, the Simplicity of two Men, who thinking they have got very good Bargains, do, instead thereof, find themselves severe Sufferers. altho' at the first Appearance, each Question feems to produce but a meer Trifle; yet upon a mature Consideration, there would not be found a Man in the Kingdom, able to purchase the one, or long-liv'd enough to fland to the Agreement with the other. Hence observe the great Possibility of a Man's being impos'd on in this way, by Sharpers, without a careful Examination into the Affair, before any Contraction is made.



#### THE

# Schoolmasters Assistant.

#### PART II.

# Of VULGAR FRACTIONS.

Of Fractions in general.

HAT is a Fraction?

A. It is a broken Number; and fignifies the Part or Parts of a whole Number.

Q. How many kinds of Fractions are there?

A. Two: Vulgar and Decimal.

Of NOTATION of Vulgar Fractions.

Q. What is a Vulgar Fraction?

A. Any two Numbers placed thus 7 make a Vulgar Frakion.

Q. What is the upper Number of a Fraction called?

A. It is called Numerator; and is the Remainder after Division.

Q. What is the lower Number called?

A. It is called *Denominator*; and notes any Whole divided into Parts; and is the Divifor in Division.

Q. How many forts of Vulgar Fractions are there?

A. Three: Proper, Improper, and Compound.

Q. What is a proper Fraction?

A. When the Numerator is less than the Denominator, as 7.

Q. How far may a Proper Fraction be express'd?

A. Without end; as  $\frac{1}{2}$  may be called  $\frac{2}{4}$  or  $\frac{3}{6}$  or  $\frac{4}{8}$ , &c. but the lowest Term  $\frac{1}{2}$  is always defired.

Q. What is an Improper Fraction?

A. When the Numerator is greater than the Denominator, as 3.

Q. What is a Compound Fraction?

A. It is the Fraction of a Fraction; as \(\frac{1}{2}\) of \(\frac{2}{3}\), &c.

# Of REDUCTION of Vulgar Fractions.

CASE 1.

Q. HOW are Vulgar Fractions reduced to a common Denominator?

A. 1. Multiply each Numerator into all the Denominators but its own, for a new Numerator.

2. Multiply all the Denominators for a common Denominator.

E X A M.

1. Reduce 3 and 5 to a common Denominator. Facit 24 and 30

2. Reduce 7, 9 and 11 to a common Denominator. Facit \$40, 864 and 880.

3. Reduce  $\frac{1}{10}$ ,  $\frac{4}{8}$ ,  $\frac{1}{0}$  and  $\frac{6}{7}$  to a common Denominator.

Facit  $\frac{3024}{5040}$ ,  $\frac{560}{5040}$ , and  $\frac{4320}{5040}$ .

4. Reduce  $\frac{4}{9}$ ,  $\frac{7}{11}$ ,  $\frac{6}{7}$  and  $\frac{1}{2}$  to a common Denominator.

Facit  $\frac{616}{1386}$ ,  $\frac{832}{1386}$ ,  $\frac{1188}{1386}$  and  $\frac{693}{886}$ .

5. Reduce  $\frac{6}{9}$ ,  $\frac{2}{7}$ ,  $\frac{1}{3}$  and  $\frac{7}{8}$  to a common Denominator.

Facit  $\frac{1008}{1312}$ ,  $\frac{432}{1512}$ ,  $\frac{504}{1512}$ , and  $\frac{1323}{1512}$ .

6. Reduce  $\frac{4}{5}$ ,  $\frac{1}{2}$ ,  $\frac{5}{6}$  and  $\frac{2}{8}$  to a common Denominator. Facit 384, 240, 400 and 120

#### ASE

Q. How do you reduce a Vulgar Fraction to its lowest Terms? A. 1. Find a common Measure by dividing the lower Term by the upper; and that Divisor by the Remainder following, till nothing remain: the last Divisor is the common Measure.

2. Divide both Parts of the Fraction by the common Measure,

and the Quotients will make the Fraction required.

Note 1, If the common Measure bappen to be 1, the given Fraction is already in its lowest Terms.

2. When a Fraction bath Cyphers at the right Hand, it may be abbreviated by cutting them off; thus, 700.

3. This Cafe will prove Cafe 1.

#### EXAMPLE ..

- 1. Reduce 48 to its lowest Terms. Facit 5.
- 2. Reduce 72 to its lowest Terms. Facit 36.
- 3. Reduce \$4 to its lowest Terms. Facit \$2.
- 4. Reduce 60 to its lowest Terms. Facit 12/35.
- 5. Reduce 182 to its lowest Terms. Facit 13.
- 6. Reduce 468 to its lowest Terms. Facit 112

# CASE 3.

Q What is a mixt Number?

A. It is composed of a whole Number and a Fraction, thus 73. Q. How is a mixt Number reduced to an improper Fraction?

A. 1. Multiply the whole Number into the Denominator of the Fraction.

2. To the Product, add the Numerator for a new Numerator.

3. Let its Denominator, be the Denominator given.

Note, To express a whole Number Fraction-wife, put 1 for its Denominators

Exam-

 D - J	75		improper	E-Qia-	T	210
Reduce	12-3	to an	imbrober	rraction.	r acit	-

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#### CASE 4.

Q. How is an improper Fraction reduced to its proper Terms?

A. Divide the upper Term by the lower.

Note, This Cafe, and Cafe 3, prove each other.

#### EXAMPLES.

- 1. Reduce 219 to its proper Terms. Facit 1215.
- 2. Reduce 141 to its proper Terms. Facit 857.
- 3. Reduce 126 to its proper Terms. Facit 230
- 4. Reduce 961 to its proper Terms. Facit 5657.
- 5. Reduce 13 to its proper Terms. Facit 167.
- 6. Reduce 24 to its proper Terms. Facit 33

#### CASE 5.

- Q. How do you reduce a compound Fraction to a fingle one?
- A. 1. Multiply all the Numerators for a new Numerator.
- 2. Multiply all the Denominators for a new Denominator.

#### EXAMPLES.

- 1. Reduce \(\frac{1}{2}\) of \(\frac{2}{3}\) of \(\frac{3}{4}\) to a fingle Fraction. Facit \(\frac{6}{24}\).
- 2. Reduce 7 of 4 of 9 to a fingle Fraction. Facit 252
- 3. Reduce 12 of 5 of 1 to a fingle Fraction. Facit 60.
- 4. Reduce 5 of 4 of 3 to a fingle Fraction. Facit 60
- 5. Reduce \(\frac{2}{3}\) of \(\frac{4}{5}\) of \(\frac{4}{5}\) to a fingle Fraction. Facit \(\frac{24}{60}\).
- 6. Reduce 1 of 8 of 6 to a fingle Fraction. Facit 48

#### CASE 6.

Q. How do you reduce the Fraction of one Denomination to the Fraction of another, but greater, retaining the same Value?

A. Reduce the given Fraction to a compound Fraction, by comparing it with all the Denominations between it, and that Denomination, which you would reduce it to.

2. Reduce that compound Fraction to a fingle one, by Cafe 5.

EXAM-

1. Reduce 5 of a Penny to the Fraction of a Pound. Facit 15/14401.

Reduce ½ of a Farthing to the Fraction of a Shilling. Facit ½ s.
 Reduce ¾ of an Ounce Troy, to the Fraction of a Pound.

Facit 3 lb.

4. Reduce \( \frac{6}{7} \) of a Pound Avoirdupois to the Fraction of a C. wt. Facit \( \frac{6}{784} \) C. wt.

5. Reduce of of a Pint of Wine to the Fraction of a hhd. Facit of hhd.

#### CASE 7.

Q. How do you reduce the Fraction of one Denomination to the

Fraction of another, but less, retaining the same Value.

A. Multiply the given Numerator, by the Parts of the Denominations between it, and that Denomination you would reduce the Fraction to, for a new Numerator, and place it over the given Denominator.

Note, This Case, and Case 6, prove each other.

#### EXAMPLES.

1. Reduce  $\frac{5}{1440}$  of a Pound to the Fraction of a Penny. Facit  $\frac{1200}{1440} = \frac{5}{6} d$ .

2. Reduce of a Shilling to the Fraction of a Farthing. Facit 1/29r.

3. Reduce  $\frac{8}{108}$  of alb. Troy to the Fraction of an Oz. Facit  $\frac{8}{9}$  oz. 4. Reduce  $\frac{8}{784}$  of a C. wi. to the Fraction of a lb. Facit  $\frac{6}{7}$  lb.

5. Reduce 65 of a hhd. of Wine to the Fraction of a Pint. Facit 2 Pint.

#### CASE 8.

Q. How do you reduce Vulgar Fractions from one Denomination to another of the same Value, having the Numerator of the required Fraction given?

As the Numerator of the given Fraction
Is to its Denominator:
So is the Numerator of the intended Fraction
To its Denominator.

#### EXAMPLES.

7. Reduce  $\frac{3}{4}$  to a Fraction of the same Value, whose Numerator shall be 15. Facil  $\frac{15}{20} = \frac{3}{4}$ .

2. Reduce & to a Fraction of the same Value, whose Nume-

rator shall be 42. Facit 42.

3. Reduce \(\frac{3}{4}\) to a Fraction of the same Value, whose Numerator shall be 34. Facit \(\frac{34}{45}\)\(\frac{1}{3}\).

4. Reduce  $\frac{5}{9}$  to a Fraction of the same Value, whose Numerator shall be 73. Facit  $\frac{73}{131} \frac{2}{5}$ .

Note, From Cases 8 and 9, there arises a new Fraction; which may not improperly be called a mixt Fraction, CASE

#### CASE

Q. How do you reduce Vulgar Fractions from one Denomination to another of the same Value, having the Denominator of the required Fraction given?

As the Denominator of the given Fraction

Is to its Numerator:

So is the Denominator of the intended Fraction

To its Numerator.

Note, This Case and Case 8, prove each other.

EXAMPLES.

1. Reduce \(\fraction\) to a Fraction of the same Value, whose Denominator shall be 20. Facit  $\frac{15}{20} = \frac{3}{4}$ .

2. Reduce 7 to a Fraction of the same Value, whose De-

nominator shall be 49. Fait 42 78.

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3. Reduce \(\frac{3}{4}\) to a Fraction of the same Value, whose Denominator shall be 46. Facit 43 2.

4. Reduce 5 to a Fraction of the same Value, whose Denominator shall be 1312. Facit 73 25.

#### CASE

Q. How is a mixt Fraction reduc'd to a fingle one.

A. 1. When the Numerator is the integral Part: Then

(1.) Multiply it by the Denominator of the fractional Part, and to that Product add the Numerator of the fractional Part, for a new Numerator.

(2.) Multiply the Denominator of the Fraction by the Denominator of the fractional Part of the Numerator, for a new Denominator. Note, This proves Case 9.

#### EXAMPLES.

- 1. Reduce  $\frac{42}{40}\frac{7}{8}$  to a simple Fraction. Facit  $\frac{7}{8}$ .
- 2. Reduce \(\frac{34}{46}\)\frac{1}{2}\) to a fimple Fraction. Facit \(\frac{3}{4}\).
- 3. Reduce  $\frac{17}{43}$  to a simple Fraction. Facit  $\frac{157}{387}$ .

2. When the Denominator is the integral Part: Then

(1.) Multiply it by the Denominator of the fractional Part, and to that Product add the Numerator of the fractional Part, tor a new Denominator.

(2) Multiply the Numerator of the Fraction by the Denominator of the fractional Part, for a new Numerator.

#### Note, This proves Cafe 8.

#### EXAMPLES.

 Reduce <sup>73</sup>/<sub>731</sub> <sup>2</sup>/<sub>3</sub> to a fimple Fraction.
 Reduce <sup>41</sup>/<sub>73</sub> <sup>1</sup>/<sub>4</sub> to a fimple Fraction. Facit  $\frac{365}{657} = \frac{5}{9}$ .

Facit 104.

3. Reduce  $\frac{7}{10}$  to a simple Fraction. Facit  $\frac{15}{98} = \frac{5}{14}$ . CASE

#### CASE II.

Q. How do you find the proper Quantity of a Fraction in the known Parts of an Integer?

A. Multiply the Numerator by the common Parts of the

Integer, and divide by the Denominator.

#### EXAMPLES.

1. Reduce  $\frac{2}{3}$  of a Pound Sterling to its proper Quantity. Facit 135. 4 d.

2. Reduce \(\frac{18}{2}\) of a Shilling to its proper Quantity. Facit 5d. \(\frac{1}{4}\).

3. Reduce \(\frac{6}{7}\) of 5l. 9s. to its proper Quantity. Facit 4l. 13s. 5d. \(\frac{1}{7}\).

4. Reduce \(\frac{12}{16}\) of a lb. Troy to its proper Quantity. Facit 9 oz.

5. Reduce  $\frac{12}{78}$  of a Ton Weight to its proper Quantity.

Facit 3 C. ogrs. 8 lb. 902. 13 dr. 42.

6. Reduce  $\frac{5}{9}$  of a lb. Avoirdupois to its proper Quantity. Facit 8 oz. 14 dr.  $\frac{2}{9}$ .

7. Reduce 9 of 10 C. 1 gr. 12 lb. to its proper Quantity.

Facit 8 C. 1 gr. 25 lb. 102. 7 dr. 31.

8. Reduce \(\frac{4}{7}\) of a Mile to its proper Quantity. Facit
4 fur. 125 yds. 2 feet, 1 in 2 bc. \(\frac{1}{2}\).

9. Reduce 9 of a Yard to its proper Quantity. Facit

2 feet, 8 in. 1 bc. 2

10. Reduce 4 of an Ell English to its proper Quantity.

11. Reduce 7 of an Acre to its proper Quantity. Facit

1 Rood, 30 Perches.

12. Reduce \$ of a Tun of Wine to its proper Quantity.

13. Reduce 2 of a Barrel of Beer to its proper Quantity.

Facit 30 galls. 1.

14. Reduce \(\frac{3}{8}\) of a Chaldron of Coals to its proper Quantity. Facit 13 bn/b. \(\frac{1}{2}\).

15. Reduce 2 of a Quarter of Corn to its proper Quantity.

Facit 2 bufb. 1 peck 1.

16. Reduce  $\frac{7}{13}$  of a Day natural to its proper Quantity.

Facit 12 brs. 55 min. 23 sec. 13

17. Reduce \(\frac{4}{5}\) of a Month to its proper Quantity. Facit 3 weeks, 1 day, 9 brs. 36 min.

18. What is the proper Quantity of 7 of a Yard of Cloth?

Answ. 3 grs. 2 na.

19. What is the proper Quantity of  $\frac{2}{9}$  of a hhd. of Beer?

Answ. 12 gal's.

20. What is the proper Quantity of \( \frac{3}{16} \) of a Barrel of Ale? Answ. 6 galls.

CASE

#### C A S E 12.

Q. How do you reduce any given Quantity to the Fraction of any greater Denomination of the same kind?

A. 1. Reduce the given Quantity to the lowest Term men-

tioned for a Numerator.

2. Reduce the integral Part to the same Term for a Denominator, and that will be the Fraction required.

Note 1, If there be a Fraction given with the faid Quantity, let it be put to the Numerator of the Fraction required.

2. Cases II and 12 prove each other.

#### EXAMPLES.

1. Reduce 13 s. 4 d. to the Fraction of a Pound Sterling. Facit  $\frac{160}{248} = \frac{2}{3}l$ .

2. Reduce 5 d. 1/43 to the Fraction of a Shilling. Facit 18/43.

3. What Part of 51. 9 s. is 41. 13 s. 5 d. 1? Answ. 6.

4. Reduce 90z. Troy to the Fraction of a lb. Facit  $\frac{9}{12} = \frac{3}{4}lb$ .

5. Reduce 3 C. 0 qr. 8 lb. 9 oz. 13 dr.  $\frac{4^2}{78}$  to the Fraction of a Ton. Facit  $\frac{12}{78}$  Ton.

6. Reduce 802. 14 dr. 2 to the Fraction of a lb. Avoir-

dupois. Facit 5 lb.

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7. What Part of 10 C. 1 gr. 12 lb. is 8 C. 1 gr. 25 lb. 102.

7 dr. 3? Answ. 9.

8. Reduce 4 fur. 12; yds. 2 feet, 1 in. 2 bc. 1 to the Fraction of a Mile. Facit 4 Mile.

9. Reduce 2 feet, 8 in. 1 bc. 2 to the Fraction of a Yard.

Facit 9 Yard.

10. Reduce 1 Yard to the Fraction of an Ell. Facit & Ell.

11. Reduce 1 Rood, 30 Poles, to the Fraction of an Acre. Facit 76 Acre.

12. Reduce 1 bbd. 49 galls. of Wine to the Fraction of a

Tun. Facit & Tun.

13. Reduce 31 galls. \(\frac{1}{2}\) of Beer to the Fraction of a Barrel.

14. Reduce 13 bufb. 1 of Coals to the Fraction of a Chal-

dron. Facit 3 Chaldron.

15. Reduce 2 bush. 1 peck \(\frac{1}{3}\) of Corn to the Fraction of a Quarter. Facit \(\frac{2}{3}\) Quarter.

16. Reduce 12 hrs. 55 min. 23 sec. 1/3 to the Fraction of a

Day natural. Facit - Day.

17. Reduce 3 w. 1 d. 9 brs. 36 min. to the Fraction of a Month. Facit & Month.

18. Reduce 3 grs. 2 na. to the Fraction of a Yard.

Facit & Yard.

19. Reduce .

19. Reduce 1 2 gals. of Beer to the Fract. of a Hbd. Facit 14 bbd.

20. Reduce 6gals. of Ale to the Fract. of a Bar. Facit 3 bar.

21. Reduce 13 hrs. 30 min. to the Fraction of a Day. Facit \$10 = 9.

# Of ADDITION of VULGAR FRACTIONS.

Q. I JOW are Vulgar Fractions added together?

A. 1. Reduce the given Fractions to a common

Denominator.

2. Add all the Numerators together for a new Numerator; under which subscribe the common Denominator. Note, This Rule is proved by Subtraction, when two Fractions only are given;

EXAMPLES.

3. Add 19 and 71 of 2 together. - - - Facit 262

4. Add \(\frac{1}{2}\) of \(\frac{7}{8}\) and \(\frac{2}{3}\) of \(\frac{19}{20}\) together. \(---\) Facit \(\frac{68}{200}\). 5. Add \(\frac{1}{3}\) of 95 and \(\frac{7}{8}\) of 14 together. \(--\) Facit \(43\)\(\frac{22}{24}\).

6. Add \(\frac{2}{3}\) and 17\(\frac{1}{2}\) together. \(----\) Facit 18\(\frac{1}{6}\).

7. Add 121 and 32 and 43 together. - - Facit 2022. 8. Add 67 of 9 and 4 of 1 and 71 together. Facit 1412840.

Note, In order to find the following Facits, the Fractions given muft be reduced to their proper Quantities by Case is, in Reduction, and then added, as in Addition of whole Numbers.

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9. Add 7 of a Pound to 3 of a Shilling. Facit 18 s. 3 d.

10. Add 3 of a Penny to 1 of a Pound. Facit 2s. 3d. 1gr.6.

11. Add 1 of a lb. Troy to 7 of an oz. Facit boz. 11 dwts. 16gr.

12. Add 4 of a Tun to of an C. wt. Facit 12 C. 1 gr. 8 lb. 1202. 12 dr. 8

13. Add 3 of a Mile to 70 of a Furlong. Facit 6 Fur. 28 Poles.

14. Add i of a Yard to 3 of a Foot. Facit 2 feet, 2 in.

15. Add 1 of a Day to 1 of an Hour. Facit 8 brs. 30 min. 16. Add 4 of a Chaldron to 7 of a Bush. Facit it bufb. 3pecks1.

17. Add 1 of a Week, 4 of a Day, and 1 of an Hour together. Facit 2 days, 14 brs. 1.

18. Add \(\frac{2}{3}\) of a Yard, \(\frac{3}{4}\) of a Foot, and \(\frac{7}{8}\) of a Mile together. Facit 1540 yds. 2 feet, 9 in.

# Of SUBTRACTION of VULGAR FRACTIONS.

TOW are Vulgar Fractions Subtracted? A. 1. Reduce the given Fractions to a common Denominator.

2. Subtract the leffer Numerator from the greater, and place it over the common Denominator. 3. When 3. When the lower Fraction is greater than the upper, fubtract the Numerator of the lower Fraction from the Deanominator, and to that Difference add the upper Numerator, carrying one to the Units Place of the lower whole Number.

Note, This Rule is proved by Addition.

#### EXAMPLES.

- 1. From  $\frac{111}{112}$  take  $\frac{3}{4}$ . --- Facit  $\frac{108}{448}$ . 2. From  $\frac{97}{100}$  take  $\frac{3}{4}$ . --- Facit  $\frac{379}{20}$ .
- 3. From  $96\frac{1}{3}$  take  $14\frac{3}{3}$ . - Facit  $81\frac{19}{21}$ .
- 4. From 96 take  $\frac{3}{5}$ . - Facit  $95\frac{2}{5}$ .
- 5. From \(\frac{1}{3}\) of 76 take \(\frac{3}{4}\) of 21. Facit 9\(\frac{7}{12}\).
- 6. From 109 take 1 of 2 of 3. Facit 1956.
- 7. From  $71\frac{1}{2}$  take  $\frac{17}{19}$ . - Facit  $70\frac{23}{38}$ .
- 8. From 14 take \(\frac{2}{3}\) of 19. - Facit 1\(\frac{7}{12}\).

Note, In order to find the following Facits, the Fractions given must be reduced to their proper Quantities by Case 11, in Reduction, and then subtracted, as in Subtraction of whole Numbers.

- 9. From 1 of a Pound take 3 of a Shilling. Facit 9s. 3d.
- 10. From \(\frac{1}{2}\) of a Shilling take \(\frac{3}{4}\) of a Penny. Facit \(\zeta d.\frac{1}{4}\).
- 11. From 3 of an oz. take 3 of a dwt. Facit 11 dwts. 3 gr.
- 12. From \(\frac{1}{2}\) of an C. wt. take \(\frac{7}{12}\) of a Pound. Facit 1 qr. 27 lb. 6 02. 10 dr. \(\frac{8}{12}\).
- 13. From  $\frac{2}{3}$  of a League take  $\frac{7}{10}$  of a Mile. Facit 1 mile, 2 fur. 16 poles.
  - 14. From i Ell take 70 of a gr. Facit 1 yd. o gr. 1 na. 2
  - 15. From 3 of a bbd. of Beer take 1 Gallon. Facit 12 gall. 1.
- 16. From \( \frac{4}{8} \) of a Chaldron take \( \frac{2}{3} \) of a Bushel. Facit 17 bush. I peck \( \frac{1}{4} \).
- 17. From 7 Weeks take 9 Days 7. Facit 5 whs. 4 days, 7 brs. 12 min.
  - 18. From 4days 7 brs. 1, take 1 day obrs. 3. Facit 2 days, 22 brs. 1.

#### Of MULTIPLICATION of VUL-GAR FRACTIONS.

Q. HOW are Vulgar Fractions multiplied?

A. 1. Prepare the given Numbers (if need be) by the Rules of Reduction.

2. Multiply all the given Numerators for a new Numerator, and all the Denominators for a new Denominator.

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Note, When any Number, either whole or mixt, is multiply'd by a Fraction, the Product is always less than the Multiplicand, in the same Proportion as the multiplying Fraction is less than t or an Unit.

EXAM-

1.	Multiply 3/7	by $\frac{3}{11}$	Facit 9.
	Multiply 4		Facit 28.
	Multiply $\frac{1}{3}$ of $\frac{4}{5}$	by $\frac{7}{10}$ of $\frac{11}{12}$ -	Facit 308
	Multiply 74	by $8\frac{1}{2}$	Facit 615.
5.	Multiply 41/2	by $\frac{1}{8}$	Facit 2.
6.	Multiply 7/8	by 13-9	Facit 1213.
	Multiply 1 of 7	by 3	Facit 1 -9.
8.	Multiply 3 of 8	by $\frac{7}{8}$ of 5	Facit 21.
	Multiply 3/6	by 4 of 11 -	Facit 224.
10.	Multiply 4 of 91	by $71\frac{1}{2}$	Facit 5205 2.
11.	Multiply 123	by \( \frac{2}{6} \) of 7	Facit 2912.
12.	Multiply 71/2	by $9\frac{1}{4}$	Facit 693.

# Of DIVISION of VULGAR FRACTIONS.

Q. HOW are Vulgar Fractions divided?

A. 1 Prepare the Numbers given (if need be) by the Rules of Reduction.

2. Multiply the Denominator of the Divisor into the Numerator of the Dividend, for a new Numerator; and the Numerator of the Divisor into the Denominator of the Dividend, for a new Denominator.

Note 1, When the Dividend is greater than the Divisor, the Quotient will be greater than the Dividend: But when the Dividend is less than the Divisor, then the Quotient will be less than the Dividend, and in the same Proportion as an Unit is greater or less than the dividing Fraction.

2. Multiplication and Division prove each other.

#### EXAMPLES.

by 3 -	- Facit 122.
	- Facit 117.
by 7 -	- Facit 1 14.
by 410 .	- Facit 30.
by 4	- Facit 72.
by $\frac{3}{8}$ -	- Facit 44.
by 108 ·	- Facit 99.
	- Facit 718
ACTION OF COMMERCIAL PROPERTY OF	- Facit $\frac{24}{36}$ .
The state of the s	44
	TO ANY THE RESIDENCE OF THE PARTY OF THE PAR
by 45	- Facit 20,
	by $\frac{7}{9}$ - by $\frac{7}{9}$ - by $\frac{7}{9}$ - by $\frac{8}{10}$ by $\frac{3}{8}$ - by $\frac{3}{8}$ - by $\frac{2}{3}$ of $\frac{3}{4}$

## Of the SINGLE RULE of THREE DIRECT in VULGAR FRACTIONS.

Q. HOW is the Rule of Three in Fractions perform'd?

A. The Operations of the Rule of Three in Fractions, both Single and Double, Vulgar and Decimal, are exactly agreeable to the Principles laid down in the fame Rules in whole Numbers.

Q. How are the following Examples proved?

A. By changing the Order of them.

#### EXAMPLES.

1. If \(\frac{1}{13}lb\). of Sugar cost \(\frac{7}{13}\) of a Shilling, what cost \(\frac{32}{13}lb\).? Anfw.  $\frac{2912}{7025}$  s. = 4 d. 3 qrs.  $\frac{4971}{7005}$ .

2. If \(\frac{3}{5}\) Ell \(\coft\) \(\frac{2}{3}\)\), what \(\coft\) \(\frac{12}{17}\) Ell? Anfw. 15 s. 8d. \(\frac{36}{153}\). 3. If 4 Ell cost 71. what cost | Ell? Answ. 18s. 10 d. 82.

4. If 20x. of Silver cost 16 s. 5 d. what cost 3 ox. ? Anfw. 6 s. 1 d. 3 grs. 1.

5. If 6 Yards 1 cost 18s. what cost 9 Yards 1? Anfw.

11. 5 s. 7 d. 1 gr. 28. 6. If 1 Dollar be worth 56 d. 3, what are 500 Dollers worth? Anfw. 117 l. 18 s. 4d.

7. If 1 yd. \(\frac{1}{4}\) cost 9 s. what cost 16 yds. \(\frac{1}{4}\)? Anfw. \(\zeta L\) 17 s. 8. If Pistole be 175. 1, what are 100 Pistoles? Anjav. 861.

9. If 5 oz. cost 121. what cost 1 oz. ? Anjw. 11. 5 s. 8 d. 10. If an Ingot of Silver weighs 1602. 11, what is it worth

at 5 s. 6 d. per oz. ? Answ. 4 l. 12 s. 0 d. 1 gr. 25. 11. If 9 C. cost 14 1. 4s. what will 7 C. 1 cost? Anjav.

1181. 6s. 8d.

12. If 3 of an Ell cost 2 of 19 s. what cost 7 Ells? Anfav. 71. 7s. 9d. 1 gr. 3.

13. If 8 lb. of Tobacco cost 4s. 9d. 3, what cost 1 lb.? Anfw. 7 d. =.

14. If 1 yd. of broad Cloth coft 155. \$, what will 4 Pieces, each containing 27 yds. 3 cost? Anfw. 851. 105. 11 d. 1.

15. A Mercer bought 3 Pieces 1 of Silk, each containing 24 Yards 1 at 6s. od. 1 per Yard; I demand the Value of the

3 Pieces  $\frac{1}{2}$  at that Rate ? Anfw. 25 l. 14s. 6 d. 2 grs.  $\frac{4}{12}$ . 16. If  $\frac{1}{3}$  lb. lefs by  $\frac{1}{6}$ , cost 13 d.  $\frac{1}{5}$ , what cost 14 lb. lefs by

of 2 lb.? Answ. 41. 91. 9 d. 35.
17. A Merchant had 5 C. 8 of Sugar, at 6 d. 3 per lb. which he would barter for Tea, at 8s. & fer lb. I demand how much Tea must be given for the Sugar? Answ. 43 lb. 6

18. Bought 120lb. of Tea, at 8s. 5 per lb. and fold it for 70l. what was the Gain per Cent. ? Anfw. 351. 55. 3d. 3grs. 755.

# Of the SINGLE RULE of THREE INVERSE in VULGAR FRACTIONS.

1. TF 3 Yards of Cloth that is 1 - Yard wide, be fufficient to make a Cloke; how much must I have of that fort which is 4 of a Yard wide to make a Cloke of the same Bigness? Anjw. 47 Yards.

2. If 16 Men finish a Piece of Work in 281 Days, how long will 12 Men require to do the same Work? Anjav. 3728 Days.

3. If 1 Yard in Breadth require 201 Yards long to make a Garment; what Length will 3 of a Yard wide require to make the same? Answ. 344.

4. How many Pieces of Merchandize, at 20 s. 1 per Piece, are to be given for 240 Pieces 1, at 125. 1 per Piece? Anjav.

149354 Pieces.

5. How many Yards of Canvas that is 1 Yard wide, will be fufficient to line 20 Yards of Say, that is 3 of a Yard wide? Anfav. 12 Yards of Canvas.

## Of the Double Rule of THREE in Vul-GAR FRACTIONS.

1. FF 9 Students spend 101. 7 in 18 Days; how much will 20 Students spend in 30 Days? Answ. 391. 18s. 4d 360

2. Three Men having work'd 19 Days 1, receiv'd 81. 10, how much must 20 Men have for 100 Days 1? Anfau. 3051. 05. 84.+

3. A Man and his Wife having laboured 1 Day, earned 4 s. 5; I demand how much they must have for 10 Days 1, when their two Sons helped them? Answ. 41. 17s. 1 d. 17.

4. A Man with his Family, which in all were 5 Persons, did usually drink 7 Gallons 4 of Beer in a Week; how much will be drank in 22 Weeks 1, when 3 Persons more come in-

to the Family? Anfau. 280 \(\frac{40}{50}\) galls.

5. Seven Men with their Wives, upon examining into their Expenses for 20 Weeks past, found that they had laid out 401. 4. I demand in what Time 201. 3 may be spent by 46 Men in the like Proportion? Anfw. 3 weeks. 3136

6. Three Sailors having been abroad 9 Months 1, received 401. 3; I demand how much 100 Sailors must receive for

28 Months 3 Service? Enfw. 41181. 65. od. 1.+

THE



# Schoolmasters Assistant.

# PART III.

# Of DECIMAL FRACTIONS.

Q. \*\* \*\* HAT do you understand by Decimals in ge-

A. Any Thing which is called One; as one Foot, one Pound, one Shilling, one Fear, &c. is conceived in Imagination to be divided into ten equal Parts, and every one of those Parts into ten other equal Parts; and so on, by a Decimal Division, without End.

Q. What is a Decimal Fraction?

A. Any Number having a Point placed before it, thus, .641 is a Decimal.

Q. How do you distinguish a whole Number from a Decimal Fraction?

A. Any Number having a Point placed after it, thus 641. is a whole Number.

Q. What is a mixt Number?

A. Any Quantity of Figures having a Point placed somewhere between them, thus 6.41, or thus 64.1, is a mixt Number.

Note, The Decimal Point must never be omitted; because without it a Decimal cannot be distinguished from a whole or mixt Number. But when a whole Number alone is given, it is as common to omit it as to insert it; as appears by several Examples following.

# Of NOTATION of DECIMALS.

Q. If OW do Decimal Places increase?

A. In the same manner as whole Numbers do: that is, by Tens: For every Place towards the left Hand is ten times greater than that which is next it towards the right Hand, as appears by the following Table.

TABLE.

SMAOLT

TABLE

TABLE.

		3		T	Parts	Parts
ands	ands	8	10,	Hundredth Parts	Thousandth Parts X Thousandth Parts	andth
& C. Thousands	Thoulands	Hundreds	5	Hundredth P	Thoul	Thou
G b	12	Hund	Units	Hu	H X	C
6	5 4	3 2	1.	2 3	4 5	6

Q. May not Cyphers sometimes be annexed to Decimals?

A. They may; but they alter not their Value: Thus .41 and .4100 are the same.

Q. May not Cyphers fometimes be prefixed to Decimal Parts?

A, Yes; and then tney decrease their Value, by removing them farther from the Point; Thus .oc41 is less than .41

# Of ADDITION and SUBTRACTION of DECIMALS.

HOW are Decimals added or fubirated?

A. Place the Numbers according to their Value?

and work as in Addition and Subtrattion of whole Numbers.

Q. How are the Operations proved?

A. As in whole Numbers.

and is on, or a Deserta Dividon, with

#### BEAMPLES in ADDITION.

Shillings.	Yds.	Galls.	· Commercial
14.471	47.4	7004.16	71.001
1.191	19.71	712.712	120.07
1.8126	461.721	19.0174	31.121
3.6126	400.004	7.3126	13.4101
7.1281	7.1004	71.1851	76.04
18.8126	7.07	3.108	7.3

stays . The France Proceedings to the left Hand is ten

TT (FIV so distinct laces regret ?

thad as appear to the following Table.

Miles.

# The SCHOOLMASTER'S Affiftant.

125

Miles.	16.	Acres.	Ounces.
41.8102	86.18104	.61271	48.9108
140.037	3.14	.8712	1.8191
18.10	1.181	.012	3.1080
7.8141	7.7121	.87	.7012
16.4612	8.19817	.04	.0012
7.81	13.071	151.4. Vd	.0018
	14 Million of	ha <u>r vdut</u> ogo	· Ald spring

#### EXAMPLES in SUBTRACTION.

From Take	Years. 1081.761 10.00012	Days. 712.10009 7.121	Weeks. 127.19 121.	Hours. 12.
Rem.	(A) 10 M (15 NO C	Service Control of	The surper state of the state o	Diview
From Take	Minutes. 174.1 1.471	Month:. 6100. 6.109	Ells172618 .0000148	Tuns. 761.8109 18.9112
Rem.	the Mandage A	Lady W	AH .	1. 11. 91 4 1

# Of MULTIPLICATION of DECIMALS.

Q. HOW are Decimals multiplied?

A. As whole Numbers are.

Note 1, When Numbers are multiplied, make as many Decimal Parts in the Product, as there are in the two Factors taken together.

2. If Decimal Places are wanted in the Product, Supply them with Cyphers to the Decimal Point.

3. Observe the same Note here, which is given in Multiplication of Vulgar-Fractions.

Q. How are the following Examples proved?

A. By inverting the Factors.

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EXAM-

#### EXAMPLES

A STATE OF THE STA	A X A	MPLES.	
1. Multiply .612	by 4.12	8. Multiply .0004	by .00017
2. Multiply 48.	by .48	9. Multiply .0027	
3. Multiply 37.9	by 46.5	10. Multiply 410.	by .0012
4. Multiply .121	by 17.2	11. Multiply .07	by .07
5. Multiply 1.81	by 71.	12. Multiply 1.co7	by .04.
6. Multiply 4.1	by .142	13. Multiply 4.001	by .0:4
7. Multiply .0007	1by .121	14. Multiply .004	by .004

# Of DIVISION of DECIMALS.

# Q. HOW are Decimals divided? A. As whole Numbers are.

Note 1, The Decimal Places of the Divisor and Quotient must always be equal to those in the Dividend.

2. If there be more Decimals in the Divisor than in the Dividend, annex as many Cyphers as you please to the Dividend, so as to be equal at least to the Divisor.

3. If Decimal Places are wanting in the Quotient, they must be supplied with Cyphers to the Decimal Point.

4, Observe the same Note here, which is given in Division of Vulgar Fractions.

Q. How are the following Examples proved?

A. By Multiplication.

#### EXAMPLES.

1. Divide 19.4	by 37.5	7. Divide 9 by .7121
2. Divide 47121.1	by 47.	8. Divide 9 by .9
		9. Divide 14 by 47.31
4. Divide .76121	by 41.	10. Divide 1 by 863.
5. Divide .612821	by 7.21	11. Divide :012181 by :12
6. Divide .121819	by .724	12. Divide . coo1212 by 1018

# OF REDUCTION of DECIMALS.

#### CASBI.

# Q. HOW do you reduce a Vulgar Fraction to a Decimal? A. Divide the upper Term by the lower.

Note 1, Both Terms are to be effeemed whole Numbers.

2. By this Case, Tables containing the Decimal Parts of any Integer are confirmated.

#### EXAMPLES.

1. Reduce  $\frac{5}{26}$  to a Decimal. - - Facit .1923076+ 2. Reduce  $\frac{5}{28}$  to a Decimal. - - Facit .1785714+ 3. Reduce 3. Reduce 11 of 10 to a Decimal. Facit .6043956

4. Reduce 7s. 6d. to the Decimal of a Pound, Facit .3751. 5. Reduce 10s. 9d. to the Decimal of a Pound. Facit .5385416+1.

6. Reduce 24 Grains to the Decimal of a lb. Troy. Facit

.0041666+16.

7. Reduce 14 Drams to the Decimal of a lb. Avoirdupois. Facit .0546875 lb.

8. Reduce 4C. 2grs. to the Decimal of a Ton. Facit. 225 Ton.

9. Reduce 14 C. to the Decimal of a Ton. Facit .7 Ton. 10. Reduce 174 Drams to the Decimal of an C. Facit .0060686+C.

11. Reduce 4 Inches to the Decimal of a Yard. Facit

1111111+ Yard.

12. Reduce 76 Yards to the Decimal of a Mile. Facit

.0431818 + Mile.

13. Reduce 1 Mile to the Decimal of a League. Facit .3333333 + League.

14. Reduce 3 grs. 2 na. to the Decimal of a Yard. Facit

.875 yd.

15. Reduce 4 Perches to the Decimal of an Acre. .025 Acre.

16. Reduce 1 Pint to the Decimal of a Gallon. Facit

.125 gall.

17. Reduce 1 Gallon of Wine to the Decimal of a bld.

Facit .015873+bbd.

18. Reduce 7 Minutes to the Decimal of a Day. Facit .0048611+Day.

19, Reduce 2 Days to the Decimal of a Week. Facit

.2857142+Week.

20. Reduce 72 Days to the Decimal of a Year, Facit .1972602-Year. 20. A certain I cuant hitter

CASE 200 WOS COME Q. How do you find the proper Quantity of a Decimal Fraction in the known Parts of an Integer?

A. Muliply it by the common Parts of the Integer.

Q. How do you prove Questions in this Case i

A. By Cafe 1.

EXAMPLES.

1. What is the proper Quantity of .76 of a Pound? Anfew. 15 s. 2d. 1.6 gr.

2. What is the proper Quantity of .861 of a C. wt.

Answ. 3 grs. 12 lb. 602. 14.592 dr.

3. What is the proper Quantity of .461 of a Shilling? Amfen. 5 d. 2.128 grs. G 4 4. What 128 The SCHOOLMASTERS Affifant.

4. What is the proper Quantity of .761 of a bbd. of Wine?

An/w. 47 galls. 3 gts. 1.544 pt.

5. What is the proper Quantity of .17 of a Tun of Wine?

Anjw. 42 galls. 3.36 qts.

6. What is the proper Quantity of .761 of a Day? , Answ. 18 brs. 15 min. 50.4 lec.

7. What is the proper Quantity of .7 of a 16. of Silver?

Answ. 8 oz. 8 dwis.

8. What is the proper Quantity of .71 of 40%. of Gold?

Anfw. 202. 16 duts. 19.2 gr.

9. What is the proper Quantity of .57 of a League? Answ. 2 miles, 0 fur. 3 poles, 1 yd. 0 feet, 3 in. 1.8 bc.

10. What is the proper Quantity of .712 of a Furlong?

Answ. 28 poles, 2 yds. 1 foot, 11.04 in.

11. What is the proper Quantity of .07 of a Barrel of Ale?

Anfav. 2 galls. 1.92 pt.

12. What is the proper Quantity of .4712 of an Ell English? Answ 2 grs. 1.424 na.

13. What is the proper Quantity of .72 of a bbd. of Beer?

Anfav. 38 galls. 3.52 qts.

14. What is the proper Quantity of .61 of a Tun of Wine? Answ. 2 hbds. 27 galls. 2 qts. 1.76 pt.

15. What is the proper Quantity of .092 of 3 Acres, 2

Roods? Anfav. 1 Rood, 11.52 Poles.

16. What is the proper Quantity of .461 of a Chaldron of Coals? Anfw. 16 bufb. 2.384 pecks

17. What is the proper Quantity of .712 of 3 grs. of

Corn? Answ. 17 bush. 2.816 qts.

18. What is the proper Quantity of .3 of a Year?
Anfev. 109 Days, 12 brs.

19. What is the proper Quantity of . 5 of an Hour? Anfw. 30m.

20. A certain Tenant hired an House for 9 Years at 12.41.

per Annum; how much was due at the End of the Term?

Answ. 1111. 125.

Note 1, To this Case is referred Case 4, in Practice, p. 55.

Example.

1286 at 45.

1286 at 45.

2d. 1286

257.2

257.2

2. Addition and Subtraction of Decimals of different Denominations, may easily be perform'd, after the Decimals are reduced to their proper Quantities.

E x A M-

# Side to dealle .Ex AMPLES.

1. What is the Sum of .481. and .16s. reduced to their proper Quantities? Answ. 9s. 9.12d.

2. What is the Sum of .17 lb. Troy, and .840z.? Anfw.

202. 17 dwts. 14.4 gr.
3. What is the Sum of .17 Ton, .19 C. .17 gr. and .7 lb.? Anfw. 3 C. 2 grs. 15.54 lb.

4. What is the Difference between .17 l. and .7 s.? Anjw.

gain or lose by the Bargain a

2s. 8d. 1.6 gr.

5. What is the Difference between .41 Day and .16 Hour? Anfav. 9 brs. 40 min. 48 Jec.

# Of the SINGLE RULE of THREE DIRECT in DECIMALS.

OW do you prove the following Questions? 1. A. By changing their Order.

TISM SEL GPART

#### EXAMPLES.

1. If 1.41b. of Mace cost 14.51. what cost 75.31 lb.? Anfw. 381. 193. 11 d. 3.52 grs.

2. If 1.6 C. of Sugar cost 31. 12.76s. what cost 3 bbds. each 11 C. 3 grs. 10.12 lb.? Answ. 801. 15 s. 3 d. 3.36 grs.

3. If 1.50%. of Silver be worth 7.8 s. what is the Value of 9.7 lb.? Answ. 30 l. 55. 3 d. 1.41 gr.

4. If 1.47 C. of Sugar be worth 4.5 l. what is 1.7 lb.

worth at that Rate? Answ. 11.1 d.

5. If 1 Pint of Wine cost 1.25. what cost 12.5 hhds.? Answ 3781.

6. If 8.41b. of Tobacco cost 16s. 4.6d. what cost 3 hbds.

each 4 C. 2 grs. 7.4/b.? Anfw. 1491. 125. 3d. 2grs.

7. If I Yard of Cloth cost 12.31. what cost 3 Pieces,

each 21.5 Yards? Anfw. 39 l. 135. 4.2d.

8. A Man bought a Piece of Cloth for 61. 13.12s. I demand how many Yards there were in the same, when he gave after the Rate of 4s. 2.6 d. per Yard? Answ. 31.569 Yards.

9. A Man bought 5.8 Tuns of Oil for 60.41. but by Misfortune it chanced to leak out 50.9 Gallons; I demand how he must sell the rest per Gallon to be no loser? Answ. 10.27 d. per Gallon.

B gave him 25.6 Ells of Holland, at 4.5 s. per Ell; I demand the Price of the Linen per Yard? Answ. 2 s. 9 d. 3.8 gr.

and fold the same out at 4.5 d. per lb. I demand whether he gained or lost, and how much? Answ. 14s. 5 d. 1.12qr. gain.

12. A Brewer made a Quantity of Beer, which cost him 90.4 l. and afterwards fold it out at 26.7 s. per Barrel, by which he gain'd 10 l. I demand the Quantity that was brewed? Answ. 75 Bar. 7.4+Gall.

13. A Grocer bought 3C. 1.5qr. of Cloves, at the Rate of 2.75s. per lb. and fold them for 60l. 11s. 6d. what did he gain or lose by the Bargain? Answ. He gain'd 8l. 12s.

14. A Merchant bought 436 Yards of Cloth for 8.5 s. per Yard, and fold it again for 10.75 s. per Yard; what did he gain by the Sale thereof? Answ. 49 l. 1 s. gain.

15. A owes B 296.85 l. but he compounds for 7.5 s. in the Pound; what must B receive for his Debt? Answ. 111 l.

6s. 4d. 2 grs.

16. Bought 3 hhds of Tobacco, each weighing 4 C. 1.9 qr. at 5.6 l. per C. which I fold out at 7 l. 16s. per C. what did I

gain by the Whole? Anfw. 29 1. 10 s. 8 d. 1.6 gr.

17. A Jeweller bought a Diamond for 60 Guineas; and after it was neatly cut, weighed 1.502. which he fold again for 3.25 s. per Grain; I demand how much he gain'd by the said Diamond; and also at what Rate per Cent. he made his Gain?

gave after the Rate of a color of and anti-

Mislandard cassociated and product of the sample of the sample of the self and the form of the sample of the sampl

Answ. { Whole Gain - 541, 0s. od. ogr. Gain per Cent. 85 14 3 1.7+

# Of CONVERGING SERIES;

O R,

# Extracting the ROOTS of all POWERS. A TABLE of POWERS.

							•		
Roots, or First Por	wers 1	2	3	4	5	6	7	8	
Squares, or Second P	owers -	4	9	16	25	36	49	64	
Cubes, or Third Po	owers - 1	8	27	64	125	216	343	512	
Biquadrates, or Fourth P	owers - 1	16	81	256	625	1296	2401	4096	6,
or Fifth Po	wers -	32	243	1994	3125	7776	16807	32768	599
Square Cubes, or Sixth Po	wers - 1	64	729	4096	15625	46656	117649	262144	5314
Second Sursolids, or Seventh	Powers - 1	128	2187	16384	78125	279936	823543	2097152	4782
Biquadrates squared, or Eighth F	owers -	256	6561	65536	390625	1679616	5764801	16777216	430467
Cubes cubed, or Ninth Po	owers - 1	512	19683	262144	1953125	10077696	40353607	134217728	3874204
Sursolids squared, or Temb Po	owers - 1	1024	59049	1048576	9765625	60466176	282475249	1073741824	3486784
Third Sursolids, or Eleventh.	Powers- 1	2048	177147	4194304	48828125	362797056	1977326743	8589934592	313810596
Square-Cubes Squared, - or Twelfth	Powers - 1	4096	531441	16777216	244140625	2176782336	13841287201	68719476736	282429536
Fourth Surfolids, or Thirteenth	Powers 1	8192	1594323	67108864	1220703125	13060694016	96889010407	549755813888	25418658283
Second Surfolids Squared, or Fourteenth	Powers 1	16384	4782969	268435456	6103515625	78364164096	678223072849	4398046511104	228767924549
Surfolids cubed, or Fifteenth	Powers 1	32768	14348907	1073741824	30517578125	470184984576	4747561509943	335184372088832	205891132094

Let this fold against Page 131.

# Of the SQUARE-ROOT.

Q. WHAT is a Square?

A. Any Number multiplied by itself produces a Square.

Q. What is the Extraction of the Square-Root?

A. If a Square be given to find one Side, it is called the Extraction of the Square-Root.

Q. How is the given Square to be prepared for Extraction?

A. By pointing off at every two Figures, from the Units Place, both ways for a Resolvend.

Q. What is a Surd?

A. It is an imperfect Square, or such a Number, whose Square-Root can never exactly be found.

#### EXAMPLES.

What is the Square of 17.1? - Answ. 292.41
 What is the Square of .eg? - Answ. .0081

3. What is the Square of .0094? Anfw. .00008836

4. What is the Square-Root Answ. 68.649+

5. What is the Square-Root Answ. 98.553+

6. What is the Square-Root \ Ansau 178164

of 3.1721812? - - - - \ Answ. 1.78106+

7. What is the Square-Root Answ. 1.1822+

8. What is the Square-Root \ Answ. 27.6007+

9. What is the Square-Root \ Answ. .02759+

of:0007612816? - - - - 5

14.000. What is the Square-Root Answ. 2.000016+

Men, who are placed Rank and File, that is, in the Form of Square, each Side having 472 Men; I demand how many Men the whole Square contains? Answ. 222784 Men.

Square, each Side of which contains 75 Feet; I demand how many Square Feet are contained therein? Anfav. 5625 Feet.

13. Suppose 12544 Soldiers are to be put into Rank and File, in the Form of an equal Square; I demand how many Soldiers will be in the Front, and how many deep? Answ. 112.

14. A certain Square Pavement contains 197136 Square Stones, all of the same Size; I demand how many are contained in one of its Sides? Anjiv. 444.

15. The Wall of a Town is 17 Feet high, which is furrounded by a Mote of 20 Feet in breadth; I demand the length of a Ladder which shall reach from the Outside of the Mote to the Top of the Wall? Answ. 26.2-Feet.

# Of the SQUARE-ROOT of a VULGAR FRACTION.

Q. How is the Square-Root of a Vulgar Fraction extracted?

A. 1. Reduce the Fraction to its lowest Term.

2. Extract the Square-Root of the Numerator for a new Numerator, and the Square-Root of the Denominator for a new Denominator.

3. If the Fraction be a Surd, reduce it to a Decimal, and

then extract the Square-Root from it.

4. The Decimal Fraction must consist of an even Number of Places, as two, four, &c.

#### EXAMPLES.

- What is the Square-Root of 3044? Anfw. 23.
   What is the Square-Root of 3456? Anfw. 45.
- 3. What is the Square-Root of 7056? Anjw. 78.

#### SURD'S.

- 4. What is the Square-Root of 3168? Answ. .71528+
- 5. What is the Square-Root of  $\frac{208}{272}$ ? Anjw. .87447+

# Of the SQUARE-ROOT of a MIXT NUMBER.

- Q. How is the Square-Root of a mixt Number extracted?

  A. 1. Reduce the fractional Part of a mixt Number to its lowest Term.
  - 2. Reduce the mixt Number to an improper Fraction.

3. Extract the Roots of the Numerator and Denominator,

for a new Numerator and Denominator.

4. If the mixt Number given, be a Surd, reduce the fractional Part to a Decimal, and annex it to the whole Number, and extract the Square Root from the Whole.

#### EXAMPLES.

- 1. What is the Square-Root of 37 \frac{36}{10}? Anfw. 6\frac{1}{7}.
- 2. What is the Square-Root of 17 16? Anjw. 41.
- 3. What is the Square-Root of 5 288 ? Anjw. 23.

#### SURDS.

4. What is the Square-Root of 76 14? Anfw. 8.7649+

5. What is the Square-Root of 7 11? Answ. 2.7961+

# Of the CUBE-ROOT.

Q. WHAT is a Cube?

A. Any Number multiplied by its Square produces a Cube.

Q. What is the Extraction of the Cube-Root?

A. If a Cube be given to find out a Number, which being multiplied into its Square, produceth the Number given; this is called the Extraction of the Cube-Root.

Q. How is the given Cube to be prepared for Extraction?

A. By pointing off at every three Figures, both Ways, from the Units Place, for a Resolvend.

Q. What is a Surd?

A. It is an imperfect Cube, or such a Number, whose Cube-Root can never be exactly found.

Q. What is the Rule for extracting the Cube-Root of a Number?

A. This: The first Figure sought is the Root of the greatest Cube contained in the first Member, and it is called a; then 3aa+3a is the Divisor, which finds a new Figure called e; then 3aae+3eea+eee is the Subtrahend or Number to be subducted; which Operation is to be continued to every Resolvend.

Note, This Rule being somewhat dark, I shall, by Way of Illustration, subjoin the Operation, at large, for extracting the Cube-Root of any Number.

What is the Cube-Root of 444194.947?

(1) Let the given Number be pointed as before directed;

(2) The first Member, which contains the greatest Cube is 444; and the nearest Root, whose Cube is not greater than it, is 7, which set

thus 444194.947(7

(3) The Cube of 7 is 343, which fet down and subtract, annexing the next three Figures or Member, viz. 194 for a Resolvend;

thus 444194.947(7

101194 Refolvend.

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(4) The Number 7, in the Root, is called a; then by the Rule, 32a + 3a is the Divisor; thus,

$$7 = a$$
 $7 = a$ 
 $49 = aa$ 
 $444194.947(7)$ 
 $3$ 
 $343$ 
 $147 = 3aa$ 
 $1491)101194$  Refolvend
 $21 = 3a$ 

Divisor  $1491 = 3aa + 3a$ 

(5) The next Figure in the Root, viz. 6 (found by common Division) is called e; then by the Rule 3 are + 3 eea + eee, is the Subtrahend, or Number to be subdusted; thus,

1491)101194 Refolvend 95976 Subtrahend 5218 947 Refolvend

(6) When the next Member is brought down, viz. 947 as before, both Figures in the Root, viz. 76 must be called a; then to find a Divisor to this last Resolvend, say as before, 32a+32; thus,

$$76 = a$$
  $76 = a$   
 $76 = a$   $3$   
 $456$   $228 = 3a$   $444194.947(76.$   
 $532$   $343$   
 $5776 \Rightarrow aa$   $1491)101194$  Refolvend  
 $3$   $95976$  Subtrahend  
 $17328 = 3aa$   $173508)5218$  947 Refolvend  
 $228 = 3a$ 

Divisor 173508 = 344 + 34

I son forder non Inches Decimal

(7) The next Figure in the Root, viz. 3, found as before. is also called e; then again game + seen + eee is the other Subtrahend, or Number to be Subducted; thus,

17328= 300 0 913 = e 110 | eee viz. 3 = 27 3=6 51984= 3aae 2052 == 3eea 27 = eee Sub. 5218947 = 3nae + 3eea + eee 76=a 162 Athe Mondretor and December 189 2052= 3eea bins Annie Cha contineral

444194.947(76.3 Answer 1491)101194 Resolvend

95976 Subtrabend 173508)5218 947 Refolvend 5218 947 Subtrahend

EXAMPL

1. What is the Cube of 6.4? Anfiv. 262.144 Answ. .002197 2. What is the Cube of .13? 3. What is the Cube of 41.1? Anfew. 69426.531 4. What is the Cube of .cg? Anfw. .000729 5. What is the Cube of .007? Anfw. .000000343 6. What is the Cube-Root 1 Anfw. 19.67+ of 7612.812161 ?- - -7. What is the Cube-Root Anfav. 196.71+ of 7612181.7612? 8. What is the Cube-Root I Answ. 39.41+ of 61218,00,121? - o. What is the Cube-Root Anfw. 19.238+ of 7121.1021698? 10. What is the Cube-Root Anfw: 22.89+ of 12000.812161? 11. What is the Cube-Root 1 Anfav. .495+ of .121861281? -12. What is the Cube-Root ? Anfw. .19107+ of .0069761218?

13. If a cubical Piece of Timber be 41 Inches long, 41 Inches broad, and 41 Inches deep; how many cubical Inches doth it contain? Answ. 68921 cubical Inthes.

14. Suppose

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14. Suppose a Cellar to be dug that shall be 12 Feet every way, in length, breadth, and depth; how many folid Feet of Earth must be taken out to compleat the same? Answ. 1728.

15. Suppose a Stone of a cubic Form to contain 474552 folid Inches; what is the superficial Content of one of its Sides? Answ. 6084 Inches.

## Of the Cube-Root of a Vulgar Fraction.

Q. How do you extract the Cube-Root of a Vulgar Fraction? A. 1. Reduce the Fraction to its lowest Terms.

2. Extract the Cube-Roots of the Numerator and Denomi-

nator for a new Numerator and Denominator.

3. If the Fraction be a Surd, reduce it to a Decimal, and then extract the Cube-Root from it.

4. The Decimal Fraction must consist of Ternaries of Places: as three, fix, nine, &c. -

- 1. What is the Cube-Root of 352? Anfw. 2.
- 2. What is the Cube Root of  $\frac{1944}{4608}$ ? Anfw. 3. 3. What is the Cube-Root of 648? Anfw. 3.

#### SURDS.

- 4. What is the Cube Root of \$? Answ. .753+
- 5. What is the Cube-Root of 6? Anfw. .949+
- 6. What is the Cube-Root of 1? Anjw. .693+

# Of the Cube-Root of a MIXT NUMBER.

- Q. How do you extract the Cube-Root of a mixt Number?
- A. 1. Reduce the fractional Part to its lowest Terms.
- 2. Reduce the mixt Number to an improper Fraction.

3. Extract the Cube-Roots of the Numerator and Denomi-

nator, for a new Numerator and Denominator.

4. If the mixt Number given be a Surd, reduce the fractional Part to a Decimal, and annex it to the whole Number, and extract the Cube-Root from the Whole.

#### EXAMPLES.

- 1. What is the Cube-Root of 578 19? Anfw. 81
- What is the Cube-Root of 42<sup>21</sup>/<sub>24</sub>? Anjw 3<sup>1</sup>/<sub>2</sub>.
   What is the Cube-Root of 5<sup>10</sup>/<sub>1</sub> ? Anjw. 1<sup>4</sup>/<sub>3</sub>.

#### SURDS STATE

- 4. What is the Cube-Root of 82? Anfw. 2.013+
- 5. What is the Cube-Root of 7\frac{3}{5}? Anfw. 1.966+

# Of the BIQUADRATE-ROOT.

Q. WHAT is a Biquadrate Number?

A. Any Number involved four Times produces a Biquadrate.

Q. How is the Biquadrate-Root extracted?

A. First extract the Square-Root of the given Resolvend; and then extract the Square Root of that Square-Root, for the Biquadrate-Root required.

EXAMPLES.

1. What is the Biquadrate of 48? Anfw. 5308416.

2. What is the Biquadrate of 96? Anfw. 84934656.

3. What is the Biquadrate-Root of 5308416? Anfw. 48.

3. What is the Biquadrate-Root of 5308416? Anfw. 48.
4. What is the Biquadrate-Root of 84934656? Anfw. 96.

5. What is the Biquadrate-Root } Answ. 384.

# Of the SURSOLID-ROOT.

Q. WHAT is a Surfolid?

A. Any Number involved five Times, produces a Surfolid.

Q. How is the Sursclid-Root, or the Root of any other higher

Power extracted?

A. By the following general Rules.

1. If any even Power be given, let the Square-Root of it be extracted, which reduces it to half of the given Power, then the Square-Root of that Power reduces it to half of the same Power; and so on till you come to a Square or a Cube.

For Example: Suppose a 24th Power be given; the Square-Root of that reduces it to a 12th Power; the Square-Root of the 12th Power reduces it to a 6th Power; and the Square-Root of

the (th Power to a Cube.

2. If any odd Power be given, as the 17th, &c. observe,

(1) From the Unity Place, both ways, point off at every such Number of Figures as is the Index of the Power for a Resolvend.

(2) Seek in the Table of Powers, for such a Power (being the same Power with the Index) as comes nearest the first Period, whether greater or less, calling its Root accordingly more than just, or less than just.

(3) Annex so many Cyphers to the Root, as there are Periods

of whole Numbers in the given Rosolvend.

(4) Find the Difference between the given Resolvend, and the Power coming nearest the first Period.

(5) What

(5) Whatever odd Power is given, the next lowest odd Power to that of the said Root must be found, with its annexed Cyphers: i. e. if the 9th Power be given, find the 7th Power of the Root and Cyphers; if the 11th Power be given, find the 9th, &c.

(6) Muliply that next lowest odd Power by the Index of the given Power, and let that Product be a Divisor to the Difference between the given Resolvend and Power first found, which de-

presses it to a Square.

(7) Point this Square into Periods of two Figures each.

(8) Then make the first Root without its Cyphers a Divisor, and ask how oft it may be found in the first Period of the Square.

(9) If the Divi or be less than just, you must multiply the Quotient Figure by half the Index, i. e. if the Index be 11, multiply the Quotient Figure by 5; if the Index be 9, multiply it by 4, &c. and add it to the Divisor; but if it be more than just, you must subtract it from the Divisor, having a Cypher annexed or supposed to be annexed to the Divisor; which Sum or Discernce must be multiplied by the said Quotient Figure, and so continued to every new Figure in the Quotient.

(10) If the first Root with its Cyphers be more than just, the Quotient must be subtracted from it; but if it be less than just, it must be added to it; and the Sum or Difference will be the

Root required.

3. If an even Power be given, and the Square-Root of that Power being extracted, reduces it to an odd Power: you must then proceed with that odd Power as the foregoing Rules direct.

#### EXAMPLES.

1. What is the Surfolid of 6436343.?

6436343 32 the marest Sursolid, whose Root and Cypher is 20 3236343

The Cube of 20 is = 8000 And 8000 × 5 is = 40000

Then 40000) 3236313(80 Laftly 20 Again 2 )80(3 + 3

+ 3 × 2 = 6 78 1st. Divisor=26 -

23 the Surfolid-2 to be rejected. Root required.

Note, This is a very expeditious Way of extracting the Roots of high Powers, but it is not always exact, because (as Mr. Ward observes, for it was taken from him) there will be a Remainder, and sometimes an Excess or Defect in the last Figure of the Root, when the given Resolvend or Power hath a true Root; as appears by the fifth Example following, whose true Root should not be 384.3 as it there stands, but 384.

2. What is the Surfolid of 48? Answ. 254803968.

3. What is the Surfolid-Root of 8153726976? Anfw. 96.

4. What is the Surfolid-Root of 254803968.? Answ. 48.

5. What is the Surfolid Root of Answ. 384.3

# Of the SQUARE-CUBE-ROOT.

Q. WHAT is a Square-Cube?

A. Any Number involved fix Times, produces a Square-Cube.

EXAMPLES.

1. What is the Square-Cube of Answ. 12230590464.

2. What is the Square-Cube-Root Answ. 96.

of 782757789696.?= - - - Anjw.

3. What is the Square Cube Root Answ. 48

4. What is the Square-Cube-Root \ Anfw. 384.

# Of the SECOND SURSOLID-ROOT.

Q. WHAT is the Second Surfolid?

A. Any Number involved foven times produces
a second Sursolid.

r. What is the fecond Sur- Answ. 75144747810816

2. What is the second Surfolid-Root of Answ. 96.

3. What is the second Surfolid-Root of Anjw. 48.

4. What is the fecond Surfolid-Root of Answ. 384.42.

# Of the SQUARE-BIQUADRATE-ROOT.

Q. WHAT is a Square-Biquadrate?

A. Any Number involved eight Times, is a Biquadrate Squared, or Square Biquadrate.

#### EXAMPLES.

1. What is the Squared Biquadrate of 48.? - - \ Anfw. 28179280429056

2. What

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2. What is the Square Biquadrate-Root	Anfw. 96.
of 7213895789838336.?	
4. What is the Square Biquadrate-Root of 472769874482845188096.?	Answ. 384.
Of the CUBED CUBE-1	ROOT.
Q. WHAT is a Cubed Cube?  A. Any Number involved nine ?	imes, is a Cubea
Examples.  Examples	1
1. What is the Cubed Cube-Root of 692533995824480256.?————————————————————————————————————	Anfw. 96.2
1352605460594688.? 5 3. What is the Cubed Cube-Root of }	Answ. 48.09
18154363180:412552228864. 1 }	Answ. 384.5
Of the SQUARE SURSOLII Q. What is a Squared Surfolid? A. Any Number involved ten Tin Squared Sursolid.  Examples.  1. What is the Squared Sursolid-Root of 64925062108545024.?  2. What is the Squared Sursolid-Root of 7.	nes, produces a
65483263599150104576.? 5 3. What is the Squared Surfolid Root of ?	Answ. 96.
69712754611742420055883776? S	**************************************
Of the THIRD SURSOLID  Q. WAT is a Third Surfolid?  A. Any Number involved eleven  a third Surfolid.	E AND STATES I
EXAMPLES.  1. What is the third Surfolid-Root of ?	Anfw. 23.
952800757913927.?	Answ. 48.
3. What is the third Surfolid-Root of \\ 63823933055 8410039296.? \\	Answ. 95.
3-3777 33 -1.0-33-30.	Of

# Of the SQUARED SQUARE-CUBE-ROOT.

Q. W HAT is a Squared Square-Cube?

A. Any Number involved twelve Times produces a Squared Square-Cube.

#### EXAMPLES.

1. What is the Root of this Squared Square- Cube 14958734 098087735296.?	Answ. 48.
2. What is the Root of this Squared Square- Cube 612709757329767363772416.?	Answ. 96.
3. What is the Root of this Squared Square- Cube 10279563944029090291760398073856.?	Answ. 384.

# A general Rule for extracting the ROOTS of all Powers.

1. PRepare the given Number for Extraction, by pointing off from the Unity Place, as the Root required directs.

2. Find the first Figure in the Root by your own Judgment, or by Inspection into the Table of Powers.

3. Subtract it from the given Number.

4. Augment the Remainder by the next Figure in the given Number, that is, by the first Figure in the next Point, and call this your Dividend.

5. Involve the whole Root, last found, into the next inferior

Power to that which is given.

6. Multiply it by the Index of the given Power, and call

this your Divisor.

7. Find a Quotient Figure by common Division, and annex it to the Root.

8. Involve all the Root, thus found, into the given Power.

9. Subtract this Power (always) from as many Points of the given Power as you have brought down, beginning at the lowest Place.

10. To the Remainder bring down the first Figure of the

next Point for a new Dividend.

11. Find a new Divisor as before, and in like manner proceed till the Work is ended.

EXAM-

CEXAMPLES.TO

What is the Cube-Root of 115501303.?

115501303.(487

48) 515 Dividend.

110592 Subtrahend.

6912) 49093 Dividend.

115501303 Subtrahend.

0

4 x 4 x 3 = 48 Divisor.

48 x 48 x 48 = 110592 Subirahend.

48 x 48 x 3 = 6912 Divisor.

487 × 487 × 487 = 115501303 Subtrahend.

2. What is the Biquadrate-Root of 56249134561.?

56249134561.(487

256

256)3064 Dividend.

5308416 Subtrahend.

442368) 3164974 Dividend.

56249134561 Subirahend.

0

4 X 4 X 4 X 4 = 256 Divisor.

Division, and annex

48 x 48 x 48 x 48 = 5308416 Subtrahend.

48 × 48 × 48 × 4 = 442368 Divisor.

487 X 487 X 487 X 487 = 56249134561 Subtrabend.

Note, This General Rule I received from my avorthy Frierd Mr. William Mountaine, F. R. S. and Teacher of the Mathematics at Shad-Thames.

# OF SIMPLE INTEREST.

Q. W HAT particular Letters are used here?
A. These; P, any Principal.

T, the Time.

R, the Ratio of the Rate per Cent.

Q. What is the Ratio?

A. It fignifies only the Simple Interest of 11. for one Year, at any proposed Rate of Interest per Cent. and is thus found;

1. 1. 1.

100:6::1:0.06

100:5::1:0.05, &c.

### ATABLE of RATIOS.

Rate per Ct.	Ratio.	Rate per Ct.	Ratio.
2	.02	61	.065
3	.03	7	.07
31	.035	72	.075
4	.04	8	.08
4 7 2	.045	81	.085
5	.05	9	.09
5 2	.055	9:	.095
6	.06	10	.1

#### CASE I.

Q. When P,T, and R, are given to find A; how is it discovered?

A. Thus, ptr + p = a.

Note, Any Quantity of Letters put together like a Word, denote continual Multiplication.

EXAMPLES.

1. What Sum will 567 l. 10s. amount to in 9 Years, at 6 per Cent. per Ann.? Answ. 873 l. 19s.

2. What will 5081. 14s. amount to in 1 Year, at 5 per

Cent. per Ann. ? Anfew. 5341. 25. 8d. 1.6gr.

3. What will 600 l. 14s. amount to in 10 Years, at 4½ per Cent. per Ann.? Answ. 870 l. 6s. 3d. 2.4 grs.

4. What will 4000 l. amount to in 5 Years, at 31 per Cent.

per Ann. ? Anjav. 47001.

Note, When the Time given, does not confil of whole Years, then reduce the odd Time into Decimal Parts of a Year. And, unless such Parts of a Year chance to be just \frac{1}{4}, \frac{1}{2}, or \frac{3}{4} of a Year, the bist way will be to reduce the odd Times into Days, and then work with the Decimal Parts of a Year, that are equivalent to those Days.

A T A B L E

TTAIL

A TABLE for the ready finding the Decimal Parts of a Year equal to any Number of Days, or Quarters of a Year.

Days.	Decimal Pts.	Days.	Decimal Pts.	Days.	Decimal Pts
1	.00274	10	.027397	100	.273973
2	.005479	20	.054794	200	.547945
3	.008219	30	.082192	300	.821918
4	.010959	40	.109589	365	1.00000
5	.013699	50	.136986	in All rolls	1120 1
6	.016438	60	.164383		
7	.019178	70	.191781	1 of	a Year .25
8	.021918	80	.219178	1 of	a Year .5
9	.024657	90	1 :246575	3 of	a Year .75

Note, When the true Number of Days cannot be found at one View in this Table, then both them and their Decimals nuft be taken out of the Table at twice or thrice, as their Number requires, and added together. So the Decimal Parts of a Year = 236 Days are thus found.

 $\begin{array}{c}
200 = .547945 \\
30 = .082192 \\
6 = .016438 \\
\hline
236 = .646575
\end{array}$ 

#### EXAMPLES.

5. What will 7200 l. amount to in 6 TY Years, at 5 per Cent. per Ann.? Answ. 9540 l.

6. What will 1110 l. 18 s. amount to in 123 Years at 5 per

Cent. per Annum? Anfw. 1819 l. 1 s. 11 d. 2.8 grs.

7. What will 280 l. 10s. amount to in 3 Years and 148 Days at 5 per Cent. per Ann.? An/w. 328 l. 5s. 2 d. 3.38+grs.

8. What will 1961. amount to in 189 Days at 4 per Cent. per Ann.? Anfw. 2001. 15. 2d. 1.23+qr.

CASE 2.

Q. When A, T, and R, are given to find P; how is it discovered?

A. Thus;  $\frac{a}{tr+1} = p$ .

EXAMPLES.

1. I demand what Principal will amount to 873 l. 19 s. in 9 Years at 6 per Cent. per Ann.? Anjw. 567 l. 10 s.

2. I demand what Principal will amount to 5341. 25. 8 d. 1.6 gr. in 1 Year at 5 per (ent. per Ann.? Answ. 508 l. 14!.

3. I demand what Principal will amount to 9540 l. in 62
Years at 5 per Cent. per Ann.? Answ. 7200 l.

4. I demand what Principal will amount to 1819l. 11. 11d. 2.8qrs. in 123 Years at 5 per Cent. per Ann.? Anfw. 1110l. 18s.

5. I

5. I demand what Principal will amount to 8711. 01. 3 d. 2.4 grs. in 10 Years at 41 per Cent. per Ann.? Anfw. 600 l. 14 s. 6. I demand what Principal will amount to 47001. in 5

Years at 31 per Cent. per Ann.? Answ. 40001.

7. I demand what Principal will amount to 3281. 5s. 2d. 3.38 grs. in 3 Years and 148 Days at 5 per Cent.? Anfav. 2801. 105.

8. What Principal being put to Interest for 189 Days at 4 per Cent.? will amount to 2001. 1s. 2d. ? Answ. 1961.

#### CASE

Q. When A, P, and T, are given to find R; bow is it discovered? A. Thus;  $\frac{a-p}{tp} = r$ .

#### EXAMPLES.

1. At what Rate per Cent. will 567 1. 10s. amount to 8731. 195. in 9 Years? Anfw. 61. per Cent.

2. At what Rate per Cent. will 508 l. 14 s. amount to 534 l.

25. 8 d. 1.6 gr. in 1 Year? Anjw. 5 l. per Cent.

3. At what Rate per Cent. will 7200 1. amount to 9540 1. in 6 Years? Answ. 5 l. per Cent.

4. At what Rate per Cent. will 1110 l. 18s. amount to 1819 l. 1 s. 11 d. 2.8 grs. in 123 Years? Anfw. 5 l. per Cent.

5. At what Rate per Cent. will 600 l. 14s. amount to 8711.

01. 3d. 2.4 grs. in 10 Years? A.w. 42 per Cent.

or

it .

d?

in

8 d.

4 ..

61

11d. 185.

5. 1

6. At what Rate per Cent. will 4000 l. amount to 4700 l. in 5 Years? Anjw. 31 per Cent.

7. At what Rate per Cent. will 2801. 10s. amount to 3281. 51. 2d. 3.38qrs. in 3 Years and 148 Days? Answ. 51. per Cent.

8. At what Rate per Cent. will 1961, amount to 2001. 15. 2 d. in 189 Days? Anfw. 4 per Cent.

#### CASE 4.

Q. When A, P, and R, are given to find T; how is it discovered? A. Thus;  $\frac{a-p}{rp} = t$ .

#### EXAMPLES.

r. In what Time will 5671. 105. amount to 8731. 195. at 6 per Cent. ? Anfav. 9 Years.

2. In what Time will 5081. 141, amount to 5341. 21.

8 d. 1.6 gr. at 5 per Cent.? Anfav. i Year.
3. In what Time will 7200 l. amount to 9540 l. at 5 per Cent.? Anjav. 6: Years.

4. In what Time will 11101. 18 s. amount to 18191. 1s. 11d. 2.8 grs. at 5 per Cent.? Anjw. 123 Cears.

5. In what Time will 600 l. 14s. amount to 871 l. os.

3 d. 2.4 gri. at 41 per Cent. ? Anfw 10 Tears.

6. In what Time will 4000 l. amount to 4700 l. at 3½ per Cent.? Answ. 5 Years.

7. In what Time will 280 1. 10 s. amount to 328 1. 5 s. 2 d.

3.38 grs. at 5 per Cent.? Anjw. 3 Years and 148 Days.

8. In what Time will 1961. amount to 2001. 11. 2 d. 1 at 4 per Cent.? Anjw. 189 Days.

## Of Annuities or Pensions in Arrears.

Q. What is meant by Annuities or Pensions in Arrears?

A. Annuities or Pensions are said to be in Arrears, when they are payable, either Yearly, half Yearly, or Quarterly, and are unpaid for any Number of Payments.

Note, U represents the Annuity, Pension, &c. R, T and A as before.

## CASE I.

Q. When U, R, and T, are given to find A, how is it discovered?

A. Thus;  $\frac{tut - tu}{2} \times r : + tu = a$ .

#### EXAMPLES.

1. If an Annuity of 701. be forborn 5 Years, what will it

amount to in that Time, at 5 per Cent.? Anfw. 3851.

2. If the Payment of a Pension be omitted for 7 Years; what will be the Amount in that Time at 61. per Cent. when the Pension is 561. per Ann.? Answ. 4621. 11s. 2d. 1.6 qr.

3. An House is lett upon Lease for 7 Years at 50 l. per Ann. I demand the Amount for that Time at 4 l. per Cent. for the

Forbearance of Payment? Answ. 392 l.

4. Suppose a Salary of 100 l. per Ann. be forborn 7 Years, what is the Amount at 4½ per Cent.? Answ. 794 l. 105.

Note, When the Annuities or Rents are to be paid by half-yearly or quarterly

Payments, as most generally they are, then,

For half-yearly Payments, take (always) half of the Ratio, half of the yearly Rent, and twice the Number of Years; that is, reduce the Years into half Years, for R, U, and T; But,

For quarterly Payments, take a fourth Part of the Ratio, a fourth Part of the yearly Rent, and four times the Number of Years; that is, reduce the

Years into Quarters, and work as before.

5. If 70 l. Annuity payable every half Year, were unpaid 5 Years; what will it amount to in that Time at 5 per Cent.?

Anjw. 389 l. 71. 6 d.

6. If

6. If 70 l. Annuity payable every Quarter, were unpaid 5 Years; what will it amount to in that Time at 5 per Cent. ? Answ. 391 l. 111. 3 d.

Note, By comparing these two Examples with the first, it may be observed that the Amount of half-yearly Payments is more advantageous than

yearly Payments; and quarterly, than balf-yearly Payments.

#### CASE 2

Q. When A, R, and T, are given to find U; how is it discovered?

A. Thus; 
$$\frac{2 a}{trt - tr + 2t} = u.$$

#### EXAMPLES.

1. If the Amount of an Annuity for 5 Years at 5 per Cent.

be 385 l. what is the Annuity? Answ. 70 l.

2. If the Amount of a Penfion be 462 l. 11s. 2d. 1.6 qr. the Time be 7 Years, and the Rate per Cent. 6l. what is the Penfion? Answ. 561.

3. If an House be lett upon Lease for 7 Years, and the Amount for that Time be 3921. at 4 per Cent. what is the

yearly Rent? Answ. 501.

4. If a Salary amounts to 794!. 103. in 7 Years, at 41 per Cent. what is the Salary? Anfw. 1001. per Ann.

Note, When the Payments are half-yearly, 4a must be divided; but when they are quarterly, then 8a must be divided, as before.

5. If the Amount of an Annuity, payable half yearly, for 5773. at 5 per Cent. be 3891. 7s. 6d. what is the Annuity? Answ. 701.

6. If the Amount of an Annuity, payable quarterly, for 5 ?rs. at 5 per Cent. be 3911. 115. 3d. what is the Annuity? Anfw. 701.

#### CASE 3.

Q. When U, A, and T, are given to find R; how is it discovered?

A. Thus; 
$$\frac{2a-2ut}{utt-ut}=r$$
.

#### EXAMPLES.

1. If an Annuity of 70 l. per Ann. amounts to 385 l. in 5 Years; I demand the Rate per Cent.? Answ. 5 l.

2. If a Pension of 56l. per Ann. amounts to 462l. 11s. 2d. 1.6 gr. in 7 Years; what is the Rate per Cent.? Answ. 6l.

3. If an House be lett upon Lease for 7 Years at 501. per Ann. and the Amount for that Time be 3921. what is the Rate per Cent.? Answ. 41. per Cent.

4. If a Salary of 1001. per Ann. being forborn 7 Years amounts to 7941. 10s. I demand the Rate per Cent.? Answ. 41.

Note, When the Payments are half-yearly, then 42—4ut must be divided; but cohen they are quarterly, then 8a—Sut must be divided as before.

H 2 5. If

5. If an Annuity of 70 l. per Ann. payable half-yearly, being forborn 5 Years, amounts to 389 l. 7 s. 6 d. I demand the Rate per Cent.? Answ. 5 l. per Cent.

6. If an Annuity of 701. per Ann. payable quarterly, amounts to 3911. 113. 3 d. in 5 Years; I demand the Rate per Cent.?

Anfw. 5 l. per Cent.

#### CASE 4.

Q. When U, A, and R, are given to find T; how is it discovered?

A. Thus; First 
$$\frac{2}{r} - 1 = x$$
.

Secondly, 
$$\sqrt{\frac{2a}{ru} + \frac{xx}{4}} : -\frac{1}{2}x = t$$
.

#### EXAMPLES.

1. In what Time will 70 l. per Ann. amount to 385 l. forborn at 5 per Cent.? Answ. 5 Years.

2. In what Time will a Pension of 56 l. per Ann. amount to 462 l. 11 s. 2 d. 1.6 gr. at 6 per Cent.? Answ. 7 Years.

3. If an House be lett upon Lease, for a certain Time, for 50 l. per Ann. and the Amount be 392 l. at 4 per Cent. I demand the Time that it was lett for? Answ. 7 Years.

4. If a Salary of 1001. per Ann. being forborn a certain Time, amount to 794 1. 10 s. at 4½ per Cent. I demand the

Time of Forbearance? Answ. 7 Years.

Note, If the Payments were balf-yearly, then T will be equal to the Number of Half-years, or Payments; but if they were to be made Quarterly, then T will be equal to the Number of Quarterly Payments.

5. If an Annuity of 70 l. per Ann. payable half yearly, being forborn, amounts to 389 l. 7s. 6d. at 5 per Cent. I demand the Time and Payments forborn? Answ. 10 Payments = 5 Years.

6. If an Annuity of 70 l. per Ann. payable quarterly, being forborn, amounts to 391/. 115. 3d. at 5 per Cent. I demand the Time and Payments forborn? Answ. 20 Payments = 5 Years.

# Of the Present Worth of Annuities or Pensions, &c.

Note, P represents the present Worth ; U, T, and R, as in the last.

#### CASE 1.

Q. When U, T, and R, are given to find P; how is it discovered?

A. Thus;  $\frac{ett - rt + 2t}{2rt + 2}$ :  $\times u = p$ .

#### EXAMPLES.

1. What is the present Worth of 50 l. per Ann. to continue 6 Years at 5 per Cent.? Answ. 259 l. 12s. 3d. 2.4+grs.

2. What is 801. yearly Rent, to continue 5 Years, worth in ready Mony, at 6 per Cent.? Answ. 3441. 12s. 3d. 2.5 + qrs.

3. What is a Salary of 40 l. per Ann. to continue 7 Years,

worth in ready Mony at 4 per Cent.? Anfw. 245 l.

4. What is a Pension of 30 l. per Ann. for 5 Years, worth in ready Mony at 4½ per Cent.? Answ. 1331. 9s. 4d. 2.6+qrs.

Note, Observe the same Note bere, which is given in Case 1, in Annuities and Pensions in Arrears, concerning half-yearly and quarterly Payments.

5. What is the present Worth of 50 l. per Ann. payable half-yearly for 6 Years, at 5 per Cent.? Answ. 2621. 105.

6. What is the present Worth of 50 l. per Ann. payable quarterly for 6 Years, at 5 per Cent. ? Answ. 263 l. 18s. 9d. 3.6 qrs.

Note, By comparing these two Examples with the first, it may be observed, that the present Worth of half-yearly Payments, is more advantageous than yearly Payments, and the present Worth of quarterly than half-yearly Payments.

#### CASE 2.

Q. When P, T, and R, are given to find U; how is it discovered?

A. Thus;  $\frac{rt+1}{rtt-rt+2t}$ :  $\times 2p = u$ .

#### EXAMPLES.

1. There is a Lease of an House 6 Years to come; I demand the yearly Rent, when the present Worth at 5 per Cent. is 259 l. 12 s. 3 d. 2 grs.? Answ. 50 l. per Ann.

2. What yearly Rent is that, the present Worth of which for 5 Years is 3441. 12s. 3d. 2qrs. at 6 per Cent.? Answ. 801. per Ann.

3. What Salary is that which for 7 Years Continuance at 4 per Cent. produces 245% for the present Worth? Answ. 40%. per Ann.

4. If the present Worth of a Pension to continue 5 Years at 41/2 per Cent. be 1331.9s. 4d. 3qrs. I demand the Pension? Answ. 301.

Note, When the Payments to be made, are half-yearly, you must multiply by 4p; but when they are quarterly, then multiply by 8p to find u.

5. There is a Lease of an House, payable half-yearly, for 6 Years to come; I demand the yearly Rent, when the present Worth at 5 per Cent. is 262 l. 10 s.? Answ. 50 l.

6. There is a Lease of an House, payable quarterly, for 6 Years to come; I demand the yearly Rent, when the present Worth at 5 per Cent. is 2631. 185. 9d. 3.6 grs.? Answ. 501.

H 3 CASE

## CASE 3.

Q. When U, P, and T, are given to find R; how is it discovered? A. Thus; \_2 ut - 2 p 2pt - Tutt - ut

#### EXAMPLES.

1. I demand at what Rate per Cent, will the yearly Rent of 501. to continue 6 Years, produce the present Worth of 2501. 125. 3 d. 2 grs. ? Anfav. 5 l. per Cent.

2. If the yearly Rent of 801. per Ann. to continue 5 Years, bring 3441. 125. 3d. 2 grs. present Worth; what is the Rate

per Cent. ? Anfw. 61. per Cent.

3. If a Salary of 401. per Ann. to continue 7 Years, produce 245% for the present Worth; what is the Rate per

Cent. ? Anfw. 4 l. per Cent.

4. If a Pension of 301. per Ann. to continue 5 Years, pro. duce 1331. 9s. 4d. 2 grs. for the present Worth; what is the Rate per Cent. ? Answ. 41 l. per Cent.

Note, When the Annuities, or Rents, are to be paid half-yearly or quarterly, then

For balf-yearly Payments, take half of the Annuity or yearly Rent, and twice the Number of Years; that is, reduce the Years into half Years, and then the Quotient of the upper Part divided by the lower, will be ebe Ratio, of half the Rate per Cent. But

For quarterly Payments, take a fourth Part of the Annuity or yearly Rent, and four Times she Number of Years; that is, reduce the Years into Quarters; and then the Quotient of the upper Part divided by the lower, will be the Ratio of a fourth Part of the Rate per Cent.

5. A Lease of an House of 501. per Ann. payable half-yearly, having 6 Years to come, is fold for 2621. 105. I demand the Rate per Cent.? Answ. 51. per Cent.

6. A Lease of an House of 501. per Ann. payable quarterly, having 6 Years to come, is fold for 2631. 18s. 9d. 3 grs. I demand the Rate per Cent. ? Answ. 51. per Cent.

#### CASE 4.

Q. When U, P, and R, are given to find T; how is it discovered? A. Thus; First,  $\frac{2}{r} - \frac{2p}{u} - 1 = x$ .

Secondly, 
$$\sqrt{\frac{2p}{ru} + \frac{xx}{4}} : -\frac{x}{2} = t$$
.

#### EXAMPLES.

1. If 50 l. yearly Rent, produce the present Worth of 259 l. 12s. 3 d. 2 qrs. at 5 per Cent. what is the Time of its Continuance? Answ. 6 Years.

2. I demand how long 80 !. per Ann. may be purchased for

314 1. 12 s. 3 d. 2 grs. at 6 per Cent. ? Anfw. 5 Years.

3. How long must a Salary of 40 /. per Ann. be enjoyed for

245 h. at 4 per Cent. ? Anfw. 7 Years.

4. What Time may a Pension of 30 l. per Ann. be bought for 133 l. 9s. 4d. 2 grs. at 4\frac{1}{2} per Cent. Answ. 5 Years.

Note 1. If the Payments are to be balf-yearly, then U will be half of the given Lease, Pension, &c. and R will be balf of the Ratio of the given Rate; and T which is required, will be the Number of Payments or half Years.

2. If the Payments are to be quarterly, then U will be = a fourth Part of the given Lease, Pension, &c. and R will be = a fourth Part of the Ratio of the given Rate; and T will be the Number of quarterly

Payments.

5. A Lease of an House of 50l. per Ann. payable half-yearly, is sold for 262l. 10s. at 5 per Cent. I demand the Number of Payments, and the Time to come? Answ. 12 Payments = 68rs.

6. A Lease of an House of 50 l. per Ann. payable quarterly, is fold for 263 l. 18 s. 9 d. 3 grs. at 5 per Cent. I demand the Number of Payments, and the Time to come? Answ. 24. Payments = 6 Years.

# Of Annuities, Leases, &c. taken in Reversion.

#### CASE I.

Q. How do you find the present Worth of an Annuity, &c.

in Reversion?

A. Thus; First, find the present Worth of the yearly Sum at the given Rate, and for the Time of its Continuance; to do which, there are given U, T, and R to find P, which is thus discovered;

$$\frac{rtt-rt+2t}{2rt+2}:\times u=p.$$

Secondly, Find what Principal being put to Interest will amount to P, at the same Rate, and for the Time to come before the Annuity, &c. commences; and that will be the present Worth of the Annuity, &c. in Reversion: Therefore let P be changed into A = the Amount, and then there will be given A, R, and T, to find P, or the Principal, which is thus discovered;

$$\frac{a}{tr+1} = p. \quad H 4$$

#### EXAMPLES.

1. What is the present Worth of a Lease of 30 l. per Ann. to continue 3 Years; but is not to commence till the End of 2 Yrs. allowing 4 per Cent. to the Purchaser? Answ. 77 l. 75. 7.2 d.

2. I have the Promise of a Pension of 171. per Ann. for 7 Years, but it does not commence till the End of 4 Years; and I am willing to dispose of the same for present Payment, at the Rate of 5 per Cent. I demand the present Worth? Answ. 841. 95. 6d.

3. There is a Legacy of 201. per Ann. for 8 Years, left to a Person of 16 Years of Age; the Time of Payment is to commence at the Year of Persection, i.e. at 21 Years; but he wanting a Sum of Mony, is minded to sell the same at 4 per Cent. I demand the present Worth? Answ. 1151. 35. 0d. 1.44 gr.

4. A good-natured Gentleman, being minded to bestow a Favour upon an unthankful Wretch, settled upon him an Income of 35 l. per Ann. for 12 Years, to commence 5 Years after such Settlement; but he wanting Mony to follow his Extravagances, sold it at the Rate of 10 per Cent. I demand how much he received for the present Worth? Answ. 197 l. 5 s. 5 d. 1.792 qr.

#### CASE 2.

Q. How do you find the yearly Income of an Annuity, &c. in Revertion?

A. Thus; First, Find the Amount of the present Worth of the yearly Sum, at the given Rate, and for the Time before the Reversion; to do which, there are given P, T, and R, to find A, which is thus discovered;

ptr + p = a.

Secondly, Find what yearly Rent being fold, will produce A, for the present Worth, at the same Rate, and for the Time of its Continuance; and that will be the yearly Sum required: Therefore change A into P, and then there will be given P, R, and T, to find U, or the yearly Sum, thus;

$$\frac{rt+1}{rtt-rt+2t}:\times 2p=u.$$

#### EXAMPLES.

1. There is a Lease of an House taken for 3 Years, but commences not till the end of 2 Years; and the Lessee would fell the same for 771. 71. 7.2d. present Payment, allowing 4 per Cent. to the Purchaser; I demand the yearly Rent? Answ. 301. per Ann.

2. Ihave the Promise of a Pension for 7 Years, which will not commence till the end of 4 Years; and I have disposed of the same for the present Payment of 841. 9s. Ed. allowing 5 per Cent. to the Purchaser; I demand the yearly Income? Answ. 171.

3. There

3. There is a Legacy of a certain Rate per Ann. for 8 Yrs. left to a Person of 16 Years of Age; but the Time of Payment must not commence till the Age of Persection; and the same Person wanting a Sum of Mony, sold it for 1151. 3s. od. 2qrs. allowing 4 per Cent. to the Buyer; I demand the yearly Rate? Answ. 201.

4. A good-natured Gentleman, being minded to bestow a Favour upon an unthankful Wretch, settled an Income upon him for 12 Years, at a certain Rate per Ann. to commence 5 Years after such Settlement; but he wanting Mony to follow his Extravagances, sold it for 1971. 55. 5d. 2 grs. allowing 10 per Cent. to the Buyer for present Payment; I demand the yearly Value? Answ. 351.

Of SIMPLE INTEREST for DAYS.

Q. How do you find the Simple Interest of any Sum of Mony,

for any Number of Days?

A. Multiply the Interest of one Pound for one Day, at the given Rate, by the Principal, and by the Number of Days; the last Product is the Interest required.

Cent.? Answ. 11. 13. 1d. 2 grs.+

2. What is the Interest of 126% for 145 Days, at 6 per

Cent. ? Answ. 31. os. od. 3 grs.+

3. What is the Interest of 1001 from the 1st of June, 1767, to the 8th of March following, at 5 per Cent.? Answ. 31. 16s. 11d. 3 grs.

4. What is the Interest of 2001. from the 14th of August, 1.767, to the 19th of December following, at 6 per Cont.?

Answ. Al. 4s. 1d. 3 grs.+

5. What is the Interest of 101. for 25 Days, at 5 per Cent.?

Anjw. 8 d.+

6. What is the Interest of 401. for 40 Days, at 4 per Cent.?

Anfw. 35. 6d.+

Note, There is another Way of answering Questions in Interest for Days, which is laid down in Case 1, in Simple Interest, Page 132, as appears by the eighth Question in that Case. The Reader may use which be likes best; or both if he pleases.

H 5

## Of REBATE or DISCOUNT.

Q. What particular Letters are used in Rebate?

A. Thefe;

S, the Sum to be discounted.

P, the present Worth of that Sum, due at any Time to come.

T, the Time before it becomes due:

R, the Ratio, of the Rate per Cent.

#### CASE I.

Q. When S, T, and R, are given to find P; how is it discovered?

A. Thus;  $\frac{3}{tr+1}=p$ .

#### EXAMPLES.

1. What is the present Worth of 795 l. 11 s. 2 d. for 11 Months, at 6 per Cent.? Answ. 754 l. 1 s. 8 d.+

2. What is the present Worth of 1611. 10s. for 19 Months,

at 5 per Cent. ? Answ. 1491. 135. 0d. 3 grs.+

3. If a Legacy of 1000 l. is left me the 24th of July 1767, to be paid on the Christmas-Day following; what must I receive when I allow 6 per Cent. for present Payment? Answ. 975 l. 3 s. o d. 3 grs.+

#### CASE 2.

Q. When P, T, and R, are given to find S; how is it discovered?

A. Thus; ptr + p = s.

#### EXAMPLES.

1. Suppose I receive 7541. 1s. 8d. now, for a Sum of Mony, due 11 Months hence, allowing 6 per Cent. for prefent Payment; I demand the Sum that was due at first?

Answ. 7951. 11s. 2d.

2. There is a certain Debt, payable 19 Months hence; but I agree with the Debtor to pay me down 1491. 135. 0 d. 3, and allow him 5 per Cent. for present Payment; I demand

how much the Debt is? Anfw. 1611. 10s.

3. A Legacy was left me the 24th of July 1767, to be paid on the Christmas-day following, but I agree with the Executor, and allow him 6 per Cent. for the present Payment of 9751. 35. 0d. 3 qrs. I demand what the Legacy was? Answ. 10001.

#### CASE 3.

Q. When S, P, and R, are given to find T; how is it discovered?

A. Thus; 
$$\frac{s-p}{rp} = t$$
.

#### EXAMPLES.

1. The present Worth of 7951. 11s. 2d. due for a certain Time to come, is 7541. 1s. 8d. at 6 per Cent. I demand in what Time the first Sum should have been paid, if no Rebate had been made? Answ. 11 Months.

2. There is 1611. 105. due at a certain Time to come, but I allow 5 per Cent. to the Debtor, for the present Payment of 1491. 135. 0d. 39rs. I demand when the Sum should have

been paid without any Rebate? Answ. 19 Months.

3. I have received 975 l. 3s. od. 3 qrs. for a Legacy of 1000 l. allowing the Executor 6 per Cent. I demand when the Legacy was payable, without Rebate? Answ. 155 Days.

#### CASE 4.

Q. When S, P, and T, are given to find R; how is it discovered?

A. Thus; 
$$\frac{s-p}{tp} = r$$
.

#### EXAMPLES.

1. At what Rate per Cent. will 7951. 113. 2d. payable 11 Months hence, produce 7541. 13. 8d. for present Payment? Answ. 6 per Cent.

2. At what Rate per Cent. will 1611. 103. payable 19 Months hence, produce the present Payment of 1491. 133.

od. 3 grs.? Anfw. 5 per Cent.

3. Suppose a Legacy of 1000l. is left me the 24th of July 1767, to be paid on the Christmas-day following; but I agree with the Executor for the present Payment of 975l. 3s. od. 3grs. I demand the Rate per Cent. allowed for his Mony? Answ. 6 per Cent.

# Of Equation of PAYMENTS (the true Way)

Q. How is the equated Time for the Payment of a Sum of Mony, due at several Times, found out?

A. Thus; 1. Find the present Worth of each Payment for its respective Time, as in Rebate, that is,

$$\frac{1}{tr+1}=p.$$

2. Add all the present Worths together, and call that Sum also P; then is s - p = d the Rebate.

3. 
$$\frac{d}{pr} = e$$
 is the true equated Time.

#### EXAMPLE S.

1. A owes B 200 l. to be paid as follows, viz. 100 l. at 2 Months; and 100 l. at 4 Months; but they agree to have but one Payment of the Whole, Rebate being made at 6 per Cent. I demand the true equated Time? Answ. 3 Months.

2. A Merchant hath owing him 300 l. to be paid as follows; 50 l. at 2 Months, 100 l. at 5 Months, and the rest at 8 Months; and it is agreed to have but one Payment of the Whole, Rebate being made at 5 per Cent. I demand the

equated Time? Answ. 5.9796 Months.

3. F owes to H 1000 l. whereof 200 l. is to be paid present; 400 l. at 5 Months; and the rest at 10 Months; but they agree to have but one Payment of the Whole, at the Rate of 4 per Cent. Rebate; I demand the true equated Time? Answ. 181 Days.

4. A Man owes a Merchant 12001. to be paid as follows, 2001. down; 5001. at the End of 10 Months; and the rest at the End of 20 Months; and they agree to have but one Payment of the Whole, Rebate at 3 per Cent. I demand the true equated Time? Answ. 1 Year, 11 Days.

## Of COMPOUND INTEREST.

## Q. WHAT particular Letters are used here? A. These;

P; the Principal

T, the Time;

R, the Amount of 11. for 1 Year, at any given Rate;

A, the whole Amount.

Q. How % the Amount of 11. for 1 Year, at any proposed Rate per Cent. found?

A. Thus; As 100: 106::1:1.06

100 :: 105 :: 1 : 1.05 &c.

#### A TABLE of the AMOUNTS of 11. for 1 Year.

Rates per Ct.	Amts. of 11.	Rates per Ct.	Amts. of 11.
2	1.02	61/2	1.065
3	1.03	7	1.07
3 2	1.035	71/2	1.075
4	1.04	8	1.08
42	1.045	81	1.085
5	1.05	9	1.09
5 2	1.055	91/2	1.095
6	1.06	10	1.1

#### CASE I.

Q. When P, T, and R, are given to find A; bow is it discovered?

A. Thus;  $p \times r = a$ .

Note, R must be involved so many times as the Number of Years direct,

and that will be r

#### EXAMPLES.

1. What Sum will 450 l. amount to in three Years Time at 5 per Cent. per Ann.? Answ. 520 l. 18 s. 7 d. 2 qrs.

2. What will 400 1. amount to in 4 Years at 6 per Cent.

per Ann. ? Answ. 5041. 19s. 9d. 3.15264 grs.

3. What will 480 l. amount to in 6 Years at 5 per Cent.

per Ann. ? Answ. 6431. 4s. 11.0178d.

4. What is the Amount of 500l. at 4\frac{1}{4} per Cent. per Ann. for 4 Years? Answ. 590l. 11s. 5d. 2.95+qrs.

#### CASE 2.

Q. When A, R, and T, are given to find P; how is it discovered?

A. Thus;  $\frac{a}{t} = p$ .

#### EXAMPLES.

1. What Principal must be put to Interest, to amount to the Sum of 5201. 18 s. 7 d. 2 grs. in 3 Years, at 5 per Cent. per Ann.? Answ. 4501.

2. What Principal will amount to 504 1. 195. 9 d. 3.15264

grs. in 4 Years, at 6 per Cent. per Ann.? Anjw. 400 l.

3. What Principal will amount to 643 l. 4s. 11.0178 d. in

6 Years, at 5 per Cent. per Ann.? Answ. 4801.

4. What Principal will amount to 590 l. 11 s. 5 d. 3 grs. in 4 Years, at 4 per Cent. per Ann.? Answ. 500 l.

#### CASE 3.

Q. When P, R, and A, are given to find T; how is it discovered?

A. Thus;  $\frac{a}{p} = r^{t} \begin{cases} \text{which being continually divided by } r, \\ \text{till nothing remains, the Number of those Divisions will be } \equiv t. \end{cases}$ 

#### EXAMPLES.

2 grs. at 5 per Cent. per Ann.? Answ. 3 Years.

2. In what Time will 400 l. amount to 504 l. 191. 9d. 3.2grs. at 6 per Cent. per Ann.? Answ. 4 Years.

3. In

3. In what Time will 4801. amount to 6431. 4s. 11.1 d.

at 5 per Cent. per Ann. ? Anfw. 6 Years.

4. In what Time will 5001. amount to 5901. 11 s. 5d. 3 grs. at 44 per Cent. per Ann.? Anfw. 4 Years.

#### CASE 4.

Q. When P, A, and T, are given to find R; how is it discovered?

A. Thus;  $\frac{a}{p} = r^t$  which must be extracted by the Rules of Extraction; the Time given in the Question = t, shewing the Power.

EXAMPLES.

1. At what Rate per Cent. will 4501. amount to 5201. 18s. 7 d. 2 grs. in 3 Years? Anfw. 5 per Cent.

2. At what Rate per Cent. will 4001. amount to 5041. 195.

od. 3.2 grs. in 4 Years? Anfw. 6 per Cent.

3. At what Rate per Cent. will 4801. amount to 643 1. 4 s.

11.1d. in 6 Years? Answ. 5 per Cent.

4. At what Rate per Cent. will 500 l. amount to 590 l. 11 s. 5 d. 3 grs. in 4 Years? Anfw. 44 per Cent.

#### Of Annuities or Pensions in Arrears.

#### CASE I.

Note, U represents the Annuity, Pension, &c. T, R, and A, as before.
Q. When U, T, and R, are given to find A; how is it discovered?

A. Thus; 
$$\frac{ur^t - u}{r - 1} = a$$
.

#### EXAMPLES.

mount to in 4 Years, at 5 per Cent. ? Answ. 1291. 6s. od. 3.6qrs.

2. Suppose a Pension of 50l. per Ann. payable yearly, be granted to a superannuated Officer; what is the Amount for 5 Years Forbearance, at 4 per Cent.? Answ. 270l. 16s. 3d. 3.4+qrs.

3. If the yearly Rent of an House, which is 40 l. be forborn 7 Years, at 6 per Cent. what is the Amount? Answ. 335 l.

15 s. od. 3.3+ grs.

4. If a Salary of 35 l. per Ann. to be paid yearly, he omitted for 6 Years, at 5½ per Cent. what is the Amount? Answ. 241 l. 11. 7 d. 2.5+qrs.

#### CASE 2.

Q. When R, T, and A, are given to find U; how is it discovered?

A. Thus; 
$$\frac{ra-a}{r^l-1}=u$$
.

#### EXAMPLES.

1. What Annuity being forborn for 4 Years, will amount to 1201. 6s. 1 d. at 5 per Cent.? Answ. 30 l. per Annum.

2. If a Pension being forborn for 5 Years, at 4 per Cent. per Ann. amounts to 2701. 16 s. 4d. I demand how much it is per Ann.? Answ. 501. per Ann.

3. If the yearly Rent of an House, being forborn for 7 Years, at 6 per Cent. amounts to 335 l. 15s. od. 3.4 grs. I demand

what the Rent is? Answ. 401. per Ann.

4. If the Payment of a Salary be omitted 6 Years; I demand how much the Salary is, when the Amount is 241 l. 1 s. 7 d. 2.6 qrs. at 5½ per Cent.? Answ. 35 l. per Ann.

CASE 3.

Q. When U, A, and R, are given to find T; how is it discovered?

A. Thus;  $\frac{ar + u - a}{u} = r^t$  which being continually divided by r, till nothing remains, the Number of those Divisions will be = t.

#### EXAMPLES.

1. In what Time will 30 l. per Ann. amount to 129 l. 6 s. 1 d. allowing 5 per Cent. for the Forbearance of Payment? Answ. 4 Years.

2. In what Time will a Pension of 50 l. per Ann. amount to

2701. 16s. 4d. at 4 per Cent.? Answ. 5 Years.

3. In what Time will the yearly Rent of an House, being 40 l. per Ann. amount to 335 l. 15 s. 1 d. at 6 per Cent. for Nonpayment? Answ. 7 Years.

4. In what Time will a Salary of 35 l. per Ann. amount to 241 l. 15. 7 d. 2.6 qrs. at 5½ per Cent. for the Forbearance of

Payment? Anfav. 6 Years.

Note, In this and the two next Sections might be placed Case 4; but because it requires an Algebraic Method of proceeding, in order to find R, I omit inserting it in its Place; this being designed to treat only of Numbers.

Of the Present Worth of Annuities, Pensions, &c.

Note, P, is the Present Worth, U, T, and R, as in the laft.

#### CASE I.

Q. When U, T, and R, are given to find P; how is it discovered?

A. Thus; 
$$\frac{u-\frac{1}{r^t}}{r-1}=p$$
.

#### EXAMPLES.

1. What is the Yearly Rent of 201. to continue 6 Years, worth in ready Mony, at 5 per Cent. ? Answ. 1011. 10s. 3d. 3 grs.

2. What is the present Worth of a Pension of 30 l. per Ann.

for 5 Years, at 4 per Cent. ? Answ. 133 l. 11s. 1d.

3. What must be the Discount of a Lease of 501. per Ann. when present Payment is made for 4 Years, at 3 per Cent.?

Answ. 141. 25. 10 d. 2 grs.

4. An House is lett upon Lease for 4 Years at 70 l. per Ann. and the Lessee is desirous to make present Payment, provided the Lessor will allow him 5\frac{3}{4} per Cent. I demand how much must be paid down, and how much discounted?

Answ. \ 243 l. 19 s. 0 d. 3 grs. to be paid down. 36 l. 0s. 11 d. 1 gr. to be discounted.

#### CASE 2.

Q. When P, T, and R, are given to find U; how is it discovered?

A. Thus; 
$$\frac{pr^t \times r - pr^t}{r^t - 1} = u.$$

#### EXAMPLES.

1. What Annuity or yearly Rent to continue 6 Years, may be purchased for 101 l. 10s. 3d. 3 grs. at 5 per Cent.? Answ. 20 l.

2. Suppose the present Payment of 133 l. 113. 1 d. were required for a Pension for 5 Years to come, at 4 per Cent. what is that Pension? Answ. 30 l. per Ann.

3. If the present Payment of 185 l. 175. 1 d. 2 qrs. be made for the Lease of an House, 4 Years to come, at 3 per Cent. what

is the yearly Rent.? Answ. 50 l. per Ann.

4. If an House is lett upon Lease for 4 Years, and the Lessee makes present Payment of 2431. 195. 0d. 3 grs. for that Time at 5\frac{3}{4} per Cent. what is the yearly Rent of that House? Answ. 701. per Ann.

CASE 3.

Q. When U, P, and R, are given to find T; how is it discovered?

A. Thus;  $\frac{u}{p+u-pr} = r^t \begin{cases} \text{which being continually divided} \\ \text{by } r, \text{ till nothing remains, the} \\ \text{Number of those Divisions will be } = t. \end{cases}$ 

#### EXAMPLES.

1. How long may a Lease of 20 l. yearly Rent be had for 101 l. 10s. 3 a. 3 grs. allowing 5 per Cent. to the Purchaser? Answ. 6 Years.

2. I demand what Time a Lease of 30 l. per Ann. may be purchased for; when present Payment of 133 l. 11 s. 1 d. is made at 4 per Cent.? Answ. 5 Years.

3. If 1851. 17 s. 1 d. 2 qrs. be paid down for a Lease of 50 l. per Ann. at 3 per Cent. how long is the Lease purchased

for ? Anfw. 4 Years.

4. An House is lett upon Lease for 70 l. per Ann. and the Lessee makes present Payment of 243 l. 19 s. o d. 3 qrs. he being allowed 5\frac{3}{4} per Cent. I demand how long the Lease is purchased for? Answ. 4 Years.

# Of Annuities, Leases, &c. taken in Reversion.

## CASE I.

Q. How many Operations are there in Case 1?

A. Two.

Q. What is the First?

A. Find the present Worth of the yearly Sum at the given Rate, and for the given Time of its Continuance; to do which, there are given U, T, and R, to find P.

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hette enter the trace and the

Q. How is P discovered ?

$$u = \frac{u}{r}$$
A. Thus; 
$$\frac{r}{r-1} = p$$

Q. What is the Second?

A. Find what Principal being put to Interest will amount to P, at the same Rate, and for the Time to come before the Annuity commences, and that will be the present Worth of the Annuity, &c. in Reversion; therefore let P be changed into A = the Amount, and then there will be given A, R, and T, to find P, or the Principal.

Q. How is P discovered?

A. Thus; 
$$\frac{a}{r^t} = p$$
.

## EXAMPLES.

1. What is the present Worth of the Reversion of a Lease of 20 1. per Ann. to continue 4 Years, but not to commence till the End of two Years, allowing 5 per Cent. to the Purchaser; Answ. 64 1. 65. 6d. 1.4+qr.

2. There

2. There is a Leafe of certain Lands worth 32 l. per Ann. which is yet in being for 4 Years; and the Lessee is desirons to take a Lease in Reversion for 7 Years, to begin when the old Lease shall be expired; I demand the present Worth of the said Lease in Reversion, allowing 5 per Cent. to the Purchaser? Answ. 152 l. 6 s. 8 d. 2 grs. +

3. There is an House now building, which I have a mind to take a Lease of for 8 Years; but the House will not be finished within 2 Years; I demand how much I must pay down, when the yearly Rent is 100 l. and the Landlord allows me 4 per

Cent. on present Payment? Answ. 622 l. 9s. 7.2 d.

#### CASE 2.

Q. How many Operations are there in Case 2?

A. Two.

Q. What is the First?

A. Find the Amount of the present Worth of the yearly Sum at the given Rate, and for the Time before the Annuity commences, to do which there are given P, R, and T, to find A.

Q. How is A discovered?

A. Thus;  $pr^t = a$ .

Q. What is the Second?

A. Find what yearly Rent being fold will produce A for the present Worth, at the same Rate, and for the Time of its Continuance; and that will be the yearly Sum required: Therefore let A be changed into P, and then there will be given P, R, and T, to find U, or the yearly Sum.

Q. How is U discovered?

A. Thus; 
$$\frac{pr^t \times r - pr^t}{r^t - 1} = u.$$

#### EXAMPLES.

1. What Annuity or yearly Rent to be entered upon 2 Years hence, and then to continue 4 Years, may be purchased for 641. 6 s. 6 d. 2 grs. ready Mony, at 5 per Cent.? Answ. 20 l.

2. There is a Lease of certain Lands in being for 4 Years, and the Lessee being minded to take a Lease in Reversion for 7 Years, to begin when the old Lease shall be expired, laid down 1521. 6s. 8d. 2 qrs. I demand the yearly Rent of the said Lands, when Allowance was made to the Lessee at 5 per Cent.? Answ. 321. per Annum.

3. The present Payment for the Lease of an House is 6221. 95. 7.2d. Now I have taken a Lease in Reversion for 8 Years, which is to commence at the End of two Years; I demand how much the yearly Rent is, when for the said present Payment I was allowed 41. per Ceut.? Answ. 1001. per Ann.

#### CASE 3.

Q. How many Operations are there in Case 3?

A. Two.

Q. What is the First?

A. Find the Amount of the present Worth of the yearly Sum at the given Rate, and for the Time before the Annuity, &c. commences; to do which there are given P, R, and T, to find A, as in Case 2.

Q. How is A discovered?

A. Thus; pr = a.

Q. What is the second Operation?

A. Find what Time the yearly Rent given, being fold for will produce A for the present Worth, at the same Rate, and that will be the Time required: Therefore change A into P, and then there will be given U, P, and R, to find T, as in Case 3, Page 160.

Q. How is T discovered?

A. Thus;  $\frac{u}{p+u-pr} = r^t$  which being continually divided by r, till nothing remains, the Number of those Divisions will be = t.

#### EXAMPLES.

1. The present Worth of a certain Lease in Reversion is 641.
61. 6d. 2 qrs. the Lease is 201. per Ann. and commences two Years hence, and the Allowance to the Purchaser is 5 per Cent. I demand the Time of its Continuance? Answ. 4 Years.

2. A certain Man took a Lease of some Lands for a Time, which by Agreement was not to commence till the Expiration of 4 Years; the yearly Rent was 321. it was also agreed, that the Purchaser should lay down 1521. 65. 8 d. 2 qrs. and be allowed for his present Pay 5 per Cent. I demand the Time that the Lease was taken for? Answ. 7 Years.

3. The present Payment for the Lease of an House is 6221.
95. 7.2 d. and the yearly Rent is 1001. Now I have taken a Lease in Reversion, which is to commence at the End of 2 Years; I demand the Length of the Lease, when I was al-

lowed 4 per Cent. for my Mony? Answ. 8 Years.

Of

#### Of purchasing REAL or FREEHOLD ESTATES.

Q. What do you understand by a Real or Freehold Estate?

A. Such as is bought to continue for ever.

Note, U, represents the yearly Rent; R, the Amount of 11. &c. and P, the present Worth.

#### CASE I.

Q. When U, and R, are given to find P; how is it discovered?

A. Thus;  $\frac{u}{r-1} = p$ .

#### EXAMPLES.

1. Suppose a Freehold Estate of 401. per Ann. is to be fold; what is it worth, allowing the Buyer 5 per Cent. for his Mony? Answ. 8001.

2. What is an Estate of 2901. per Ann. to continue for ever, worth in present Mony, allowing 4 per Cent. to the Buyer?

Answ. 72501.

#### CASE 2.

Q. When P, and R, are given to find U; bow is it discovered?

A. Thus;  $p \times r - 1 = u$ .

#### EXAMPLES.

ance of 5 per Cent. is made to the Buyer; I demand the yearly Rent? Answ. 40 l. per Ann.

2. If an Estate be sold for 7250 l. present Mony; and 4 per Cent. is allowed to the Buyer for the same; I demand the yearly Rent? Answ. 290 l. per Ann.

#### CASE 3.

Q. When P, and U, are given to find R; how is it discovered?

A. Thus:  $\frac{p+u}{}=r$ .

#### EXAMPLES.

demand the Rate per Cent. ? Answ. 5 per Cent.

2. If a Freehold Estate of 290 l. per Ann. be bought for 7250 l. I demand the Rate per Cent. allowed? Answ. 4 per Cent.

Of

#### Of purchasing FREEHOLD ESTATES in REVERSION.

#### CASE

Q. How many Operations are there in Case 1?
A. Two.

Q. What is the First?

A. Find the present Worth of the yearly Sum at the given Rate, to do which, there are given U, and R, to find P.

Q. How is P discovered?

A. Thus; 
$$\frac{u}{r-1} = p$$
.

Q. What is the second Operation?

A. Find what Principal being put to Interest will amount to P. at the same Rate, and for the Time to come before the Estate commences, and that will be the present Worth of the Estate in Reversion: Therefore let P be changed into A = the Amount, and then there will be given A, R, and T, to find P = the Principal.

Q. How is P discovered?

A. Thus; 
$$\frac{a}{r^t} = p$$
.

#### EXAMPLES.

1. Suppose a Freehold Estate of 40 l. per Ann. to commence 3 Years hence, is to be fold, what is it worth, allowing the Purchaser 5 per Cent. for his present Payment? Answ. 601 1. 1 s. 4d. 39rs.+

2. What is an Estate of 2901. per Ann. to continue for ever, but not to commence till the Expiration of 4 Years, worth in present Mony, Allowance being made at 4 per Cent.? Answ. 61971. 6s. 5d. 2 grs.+

#### CASE 2.

Q. How many Operations are there in Case 2?

A. Two.

Q. What is the First?

A. Find the Amount of the present Worth of the yearly Rent, at the given Rate, and for the Time before the Estate commences; to do which, there are given P, T, and R, to find A.

Q. How is A discovered?

A. Thus;  $pr^t = a$ .

Q. What is the second Operation?

A. Find what yearly Rent being fold will produce A for the present Worth, at the same Rate, and that will be the yearly Sum required: Therefore let A be changed into P, and then there will be given P, and R, to find U, or the yearly Sum.

Q. How is U discovered?

A. Thus;  $\frac{pr \times r - pr}{r} = u$ .

#### EXAMPLES.

1. Suppose a Freehold Estate, to commence 3 Years hence, is fold for 691 1. 1 s. 5 d. allowing to the Purchaser 5 per Cent.

I demand the yearly Income? Answ. 401. per Ann.

2. There is a certain Freehold Estate bought for 61971. 6 s. 5 d. 2 grs. which does not commence till the Expiration of 4 Years; the Buyer was allowed 4 per Cent. for his Mony; I demand the yearly Income? Answ. 2901. per Ann.

#### Of REBATE or DISCOUNT.

Q. What particular Letters are used here?

A. Thefe;

S, the Sum to be discounted for;

P, the present Worth of that Sum, due at any Time to come;

T, the Time before it becomes due; and

R, the Amount of 11. for 1 Year, at any Rate per Cent.

#### CASEI.

Q. When S, T, and R, are given to find P; how is it discovered?

A. Thus;  $\frac{s}{t} = p$ .

#### EXAMPLES.

1. What is the present Worth of 5201. 18 s. 7 d. 2 grs.

payable 3 Years hence at 5 per Cent.? Anfw. 4501.

2. There is a Debt of 5041. 191. 9 d. 3 grs. which is not due until 4 Years hence, but it is agreed to be paid in present Mony; what Sum must the Creditor receive, allowing the Rebate of 6 per Cent. to the Debtor for his Mony? Anjav. 400 1.

3. If

3. If 643 l. 45. 11d. be payable in 6 Years Time; what is the present Worth, Rebate being made at 5 per Cent.? Answ. 480 l.

#### CASE 2.

Q. When P, T and R, are given to find S; how is it discovered?

A. Thus; p x 1 = s.

#### EXAMPLES.

1. If 450l. be received for a Debt, payable 3 Years hence, and an Allowance of 5 per Cent. was made to the Debtor for his prefent Payment; I demand what the Debt was? Anjew. 520l. 185. 7d. 2 gri.

2. There is a Sum of Mony due at the Expiration of 4 Years, but the Creditor agrees to take 400 L down, allowing 6 per Cent. on present Payment; I demand what the Debt was?

Anfav. 5041. 195. 9d. 29rs.

3. If a Sum of Mony, due 6 Years hence, produces 4801. for prefent Payment, Rebate being made at 5 per Cent. I demand how much the Debt was? Answ. 6431. 45 11d.

#### CASE 3.

Q. When S, P, and R, are given to find T; how is it discovered?

A. Thus;  $\frac{s}{p} = r^t$  which being continually divided by r, till nothing remains, the Number of those Divisions will be = t.

#### EXAMPLES.

1. A certain Man received 4501. down, for a Debt of 5201. 18s. 7d. 2qrs. Rebate being made at 5 per Cent. I demand in

what Time the Debt was payable? Anfw. 3 Years.

2. There is a Debt of 5041. 193. 9d. 3 qrs. payable at a certain Time; but it is agreed to pay 4001. down at the Allowance of 6 per Cent. to the Debtor for his present Mony; I demand in what Time the Debt would become due, if no such Payment was to be made? Answ. 4 Years.

3. The present Payment of 4801. is made for a Debt of 6431. 4v. 11d. Rebate at 5 per Cent. I demand when the

Debt was payable? Anfou 6 Years.

Parella regal Land degrades

#### CASE 4.

Q. When S, P, and T, are given to find R; how is it discovered?

A. Thus;  $\frac{s}{p} = r^t$  which must be extracted by the Rules of Extraction; the Time given in the Question = t, shewing the Power.

#### EXAMPLES.

1. The present Worth of 520 l. 18 s. 7 d. 2 qrs. payable 3 Years hence is 450 l. I demand at what Rate per Gent. Rebate is made? Answ. 5 per Cent.?

2. A Debt of 504 l. 19 s. 9 d. 3 qrs. will be due 4 Years hence; but it is agreed to take 400 l. down; what is the Rate per Cent. that the Rebate is made at? Anfw. 6 per Cent.

3. The Sum of 643 l. 4s. 11 d. is payable in 6 Years Time; and the present Worth of that Sum is 480 l. I demand at what Rate per Cent. must Rebate be made, to produce the said present Worth? Answ. 5 per Cent.

Note 1, Equation of Payments at Compound Interest, should follow next; but as that Rule is hest done by the Logarithms, the kind Reader will, I

bope, take this as a sufficient Reason for not placing it here.

2. The whole Business of Compound Interest is better performed by the Logarithms, or by Tables calculated for that Purpose, than otherwise; especially when the Time given is very long, as for 20, 30, or 40 Years, and when the Payments are to be made half-yearly or quarterly. What is here done serves only for whole Years, and shews what can be done by the Pen, where the Logarithms or Tables are wanting.

# A practical and easy Method to cast up the Value of Timber.

Rule. Multiply the Number of Feet by the Price in (Shillings) per Locd, and cut off 3 Places to the right Hand, which make Pounds and Decimal Parts thereof.

Example 5.

754 Feet at 11. 7s. 6d. per Load. 836 Feet at 11. 6s. per Load.

754 754 at 6d. = 377

730 Feet at 11. 8s. 6d. per Load.

730 Feet at 11. 8s. 6d. per Load.

730 Feet at 201. 16s. 1d.

20358 +377 l. s. d. 433 Feet at 1 l. 3 s. 6 d. per Load. Facit 10 l. 3 s. 6 d.

20.735 = 20 14 9\frac{1}{4}

Demonstration. 50 Feet make a Load; therefore it is, As 50 Feet.

Price in Shillings: Feet given. Value in Shillings, which \times 20 are Pounds: But as 50 \times 20 = 1000 which is a Division for Pounds; therefore the first Figure being 1, and the rest Cyphers, Division is made at once by pointing off three Places as above.

THE

#### THE

## Schoolmasters Assistant.

#### PART IV.

# A Collection of QUESTIONS to exercise the foregoing RULES.

RITE down nine Hundred Millions, seven Hundred fixty Thousand, and Twenty-one.

2. What must 20 s. pay towards a Tax, when 326 l. 6 s. 8 d. is assessed at 41 l. 16 s. 2 d.? Answ. 2 s. 6 d. 2 grs. 778320.

3. If the \(\frac{1}{3}\) of 6 be 3; what will the \(\frac{1}{4}\) of 20 be? Answ. 7\(\frac{1}{2}\).

4. I demand the Sum of 1748 added to itself? Answ. 3496.
5. I demand the Product of 76 multiplied by itself? Answ. 5776.

6. I demand the Difference between 1,1676 and the Fourth

of itself? Answ. 11007.

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7. I demand the Quotient of the Square of 476 divided by

the Half of its Root? Anfw. 952.

8. There is, in 3 Bags, the Sum of 14681. viz. in the first Bag 4611. in the second 5811. I demand what is in the third Bag? Answ. 4261.

9. What Number is that which being multiplied by 13, the

Product will be 221? Answ. 17.

10. Two Persons A and B, owe several Debts; the lesser Debt, being that of A, is 2173l. the Difference is 371l. what is the Debt of B ? Answ. 2544l.

of which the Captain had \$\frac{1}{5}\$ for his Share, and the rest was equally divided among the Sailors; what was each Man's Part?

Answ. The Captain had 2721. and each Sailor had 61. 165.

12. An ancient Lady being demanded how old she was; to avoid a direct Answer, said, I have 9 Children, and there are 3 Years between the Birth of each of them; the Eldest was born when I was 19 Years old, which is now exactly the Age of the Youngest: how old was the Lady? Answ. 62 Years old.

13. What

13. What Number is that from which if you take 341, the Remainder will be 726? Answ. 1067.

14. What Number is that which being added to 168, makes

the Sum to be 706? Anfav. 538.

15. What Number is that which being divided by 19, the

Quotient will be 72? Answ. 1368.

16. A Broker bought for his Principal, in the Year 1720, 400 1. Capital Stock in the South Sea, at 650 per Cent. and fold it again when it was worth but 130 per Cent. how much was lost in the Whole? Answ. 2080/.

17. The Sum of two Numbers is 4139, their Difference is

948; what is the lesser Number? Answ. 1595.5

18. A Gentleman went to Sea at 17 Years of Age; 8 Years after that, he had a Son born, who lived 46 Years, and died before his Father; after whom the Father lived twice 20 Years, and then died also; I demand the Age of the Father

when he died? Answ. 111 Years.

19. Three Gardners, A, B, and C, having bought a Piece of Ground, find the Profits of it amount to 120 l. fer Annum: Now the Sum of Mony which they laid down was in such Proportion, that as often as A paid 5 l. B paid 7 l. and as often as B paid 41. C paid 61. I demand how much each Man must have per Annum of the Gain?

B
 A
 B
 A
 l. s. d.

 7
 : 5 : : 4 : 
$$2\frac{6}{7}$$
 Anfw. A 26 13 4

 A
 C
 A
 C
 B 37 6 8

  $2\frac{6}{7}$  : 6 : : 5 :  $10\frac{1}{2}$ 
 C 56 0 0

120 0 0

20. A, B, and C, freight a Ship with Wine, viz. A lays out 13421. B 11781. C 6301. the whole 212 Tuns are fold at 321. per Tun; what shall each Man receive?

Answ. A 2890 3 B 2537 3150 C 1356 16

21. A, B, and C, made up a Stock of 1000 l. whereof A put in 4091. B 1981. and they improved it to 19641. I demand what was the Stock of C, and what was each Man's Share of the whole Gain?

22. A, B, and C, freight a Ship for the Canaries worth 3696 l. whereof A put in 369 l. B 897 l. but by reason of a Storm, one third of the Goods were cast overboard; I demand each Man's Share of the Loss? Answ. A's Loss was 123 l. B's 299 l. and C's 810 l.

23. A and B traded together, and gained 100 l. A put in 640 l. B put in 60 much that he must receive 60 l. of the

Gain; I demand how much B put in? Anfw. 960 l.

24. What is the Value of 27 Dozen, 10 lb. of Candles at 5 d. per lb.? Answ. 61. 195. 2 d.

25. Bought 28 grs. 2 bush. of Wheat, at 4s. 6d per Bu-

shel; what is the Worth of it? Answ. 50 l. 17 s.

26. If a Man earn 25. 6d. 2 grs. per Day, how much is that for 19 Weeks, Sundays excepted? Answ 141. 95. 9d.

- 27. A, B, and C, traded together, the first laid in I know not how much; B put in 20 Pieces of Cloth; and C put in 500 l. and they have gained 1000 l. whereof A ought to have 350 l. and B 400 l. I demand C's Share, how much the first Man laid in, and what the 20 Pieces of Cloth were worth? Answ. C's Share was 250 l. A laid in 700 l. and B's Cloth was worth 800 l.
- 28. A Merchant buys up fix Bags of Canterbury Hops, No. 1 of which weighed C. wt. 3 3 20. No. 2. C. wt. 3 2 26. No. 3. C. wt. 3 0 24. No 4. C. wt. 3 3 only, No. 5. C. wt. 2 2 22. No. 6. C. wt. 2 2 26, befides 5 Pockets, 3 of which weighed 76 lb. \(\frac{3}{4}\) each, and the other two 62 lb. \(\frac{1}{4}\) each: How many C. wt. has he to pay Carriage for? An/w. C. wt. 23 3 24\(\frac{3}{4}\).

29. How many Ducats must I deliver at Venice, to receive at London 1781. 25. the Exchange being at 45. 4d. per Du-

cat? Anfav. 822 Ducats.

30. A Traveller would change 500 French Crowns at 4s. 6 d, per Crown, into Sterling Mony, but he must pay a Halfpenny per Crown for Change; how much must he receive? Answ. 1111. 9s. 2d.

31. When a Factor taketh 11. per Cent for his Commission, what must he have for 7431. 17 s. 3d.? Answ. 71. 8 s. 9d.

1 gr. 192

32. Two Merchants in Company gained 1001. A laid in so much, that for his Share of the Gain he must have sol. B laid in 720 Ducats at 6s. 8d. per Ducat; I demand how much A laid in, and what the Ducats were worth? Answ. A laid in 3601. and the Ducats were worth 2401.

33. There were two Merchants who traded in Company; The first laid in the Sum of 640 l. and took 5 of the Gain: I demand how much the fecond Merchant laid in? Answ. 3841.

34. What Number is that, which being multiplied by 15,

the Product will be 3? Anfw. 1

35. I demand the 5 of 20 Shillings? Answ. 125. 6d.

36. What Fraction is that, to which if you add 2 the Sum will be 5? Anfw. 13.

37. What Number is that, to which if you add 72 the Whole

will be 121? Anfav. 47.

38. What Number is that, from which if you take 3 the

Remainder will be 1 ? Answ. 29.

39. What Number is that, from which if you take 131 the Remainder will be 55? Answ. 1934.

40. What Number is that, which being divided by 3 the

Quotient will be 21? Answ. 153.

41. What Number is that, which being multiplied by 2

produceth 1? Answ. 3.

42. What Number is that, from which if you take 2 of itfelf, the Remainder will be 12? Answ. 20.

43. What Part of 25 is \$ of an Unit? Anfw. 10.

44. What Number is that, to which if you add its own 2, the Whole shall be 20? Answ. 12.

45. What Number is that, which maketh 9 to be the 2 of

it? Anfw. 131.

ta.

46. If a Cannon may be discharged at twice with 6 lb. of Powder; how many times will 7 C. 3 grs. 17 lb. discharge the same Piece? Anjw. 295 Times.

47. If 3 of a Ship be worth 3740 1. what is the Whole

worth? Answ. 99731. 6s. 8d.

48. A young Man received 2101. which was 2 of his elder Brother's Portion; now three times the elder Brother's Portion was half of the Father's Estate; I demand how much

the Estate was? Answ. 1890 l.

49. A Factor bought a certain Quantity of broad Cloth, and Drugget, which together cost him 81 l. The Quantity of broad Cloth that he bought was 50 Yards, at 18s. per Yard, and for every five Yards of broad Cloth, he had nine Yards of Drugget; I demand how many Yards of Drugget he had, and how much the Drugget cost him per Yard? Answ. 90 Yards of Drugget, at 8 s. per Yard?

50. A

50. A certain Usurer lent out 90 l. for 12 Months, and received Principal and Interest 95 l. 8s. I demand at what Rate per Cent. he received Interest? Answ. 6 l. per Cent.

North, and the other South, the one goes 7 Miles a Day, and the other 11 Miles a Day; how far are they distant the 12th

Day after their Departure? Answ. 216 Miles.

52. A Merchant bought 8 Tuns of Wine, which having received Damage, he fold for 400 l. and 12 l. per Cent. Loss; I demand how much it cost him per Tun, and how he fold it per Gallon, to lose after the said Rate?

Answ. { Cost - 56 l. 0 s. 0 d. per Tun. Sold at 0 l. 3 s. 11 d. 2 grs. 2010 per Gallon.

53. Two Men depart both from one Place, and both go the same Road; the one travels 12 Miles every Day, the other 17 Miles every Day; how far are they distant the tenth Day after their Departure? Answ. 50 Miles.

54. If a Gentleman hath an Estate of 1000 l. per Ann. how much may he spend one Day with another, to lay up threescore Guineas at the Year's End? Answ. 21. 115. 4d.

40

55. If 76lb. of Cinnamon cost 40 l. 10 s. 8 d. and 1 C. vot. of Nutmegs 59 l. 14s. 8 d. I demand the Price of 30%, one

with another? Anfw. 25.

56. A Grocer delivered 17 C. 3 qrs. 10 lb. of Tobacco in the Roll, to be cut and dried, and when it came home, it held out 16 C. oqr. 14 lb. I demand how much was lost in every lb.? and also supposing it cost in the Roll 8 d. 6 per lb. and the cutting 1 d. per lb. I demand what it now stands him in?

Answ. \ Lost per lb. 102. 8 dr. \(\frac{1200}{1998}\).

It stands him in 87 l. 5 s. 3 d. 1 qr. \(\frac{16}{56}\).

57. If Tallow be fold for 4d. per lb what is the Value of 3 Tubs, each 3 C. 1 gr. 10 lb. Gross, Tare per Tub 25 lb.? Answ.

171. 95.

58. Ship'd from Spain 10 Tons of Wine, at 10 l. Sterling per Hhd. paid Custom at the Port of London 1s. per Gallon: The Charges for Lighterage, Cartage, and Porterage, amounted to 5 l. afterwards by the Missortune of a Pipe staving, containing 126 Gallons, I lost 59 Gallons; the next Day 28 Gallons more run out, and the Remainder of the Pipe not being saleable, I threw it away: The Market Price not running high, I sold the rest for 17 l. per Hhd. I demand how much I gain'd or lost by the Sale of the said Wine? Answ. Gain'd 115 l.

59. A Ship's Company took a Prize of 3001. which is to be divided among them as Parties, according only to their Pay, and the Time they have been on board; the Officers and Midshipmen 5 Months, and the Sailors 3 Months. The Officers, one with another, had 40 s. per Month: The Midshipmen 30 s. per Month, and the Sailors 22 s. There were 6 Officers, 12 Midshipmen, and 84 Sailors; what must each Party have of the Prize, and what each single Person?

The Officers - 144 4 7  $1\frac{224}{416}$   $\begin{cases} 1 \\ 24 \\ 9 \\ 6 \end{cases}$   $\begin{cases} 1 \\ 3 \end{cases}$   $\begin{cases} 1 \\ 4 \end{cases} & 1 \end{cases} &$ 

60. If 1000 lb. of Beef ferve 240 Men 8 Days, how many lb. will ferve 460 Men 10 Weeks? Anfw. 16770 lb. 1302.

Half, at  $4\frac{3}{4}$  per Cent. simple Interest? Answ. 1261 l. 5 s.

62. Sold Goods, amounting to the Value of 700 l. for two 4 Months; what is the present Worth, at 5 per Cent. simple

Interest? Anfav. 6821. 195. 5 d. 29rs.

63. A Merchant bought 400 Cloths, at 12 l. per Cloth, which he shipped for Spain, to have Returns from thence, the one half in Wine, at 30 l. per Tun, and the other half in Rice, at 28 s. per C. wt. I demand how much of each must be returned for the Cloths? Answ. 8 Tuns of Wine; and 1714 C. Far. 4 lb. of Rice.

64. A Tobacconist hath several Sorts of Tobacco, viz. of 12 d. 1er lb. of 16 d. per lb. of 18 d. per lb. and of 2 s. per lb. and he is desirous to make a Mixture of an C. wt. worth 20 d. per lb. 1 demand how much of each fort must be taken?

Anfw.  $\begin{cases} lb. & oz. & d. per lb. \\ 17 & 3\frac{18}{26} at 12 \\ 17 & 3\frac{18}{26} at 16 \\ 17 & 3\frac{18}{26} at 18 \\ 60 & 4\frac{24}{26} at 24 \end{cases}$ 

65. A Brewer mixed 17 Gallons of Ale, at 8 d. per Gallon, with 19 Gallons at 10 d. per Gallon, and with 40 Gallons at 6 d. per Gallon, I demand what one Gallon of this Mixture is worth; and also the Worth of the whole Quantity?

Answ. {01. 0s. 7d. 1 qr. 50 per Gallon. 21 7s. 2d. the Pice of the whole Mixture.

66. There are two Numbers, the one 48, the other-twice as much: I demand the Difference between their Sum and Difference? Anjw. 95.

67. There

67. There are two Numbers, the one 63, the other half as much; I demand the Product of their Squares, and the Difference of their Product and Sum?

68. There are two Numbers, the one 25, the other the Square of 25; I demand the Square-Root of the Sum of their

Squares? Anfw. 625.4998+

69. There are two Numbers, whose Product is 1058, and Multiplicand 46; I demand the Multiplier; the Sum of the Factors, and the Difference between the Sum of the Cubes of the Factors, and the Square of the Product?

70. There are two Numbers whose Dividend is 1216, and the Quotient 76; I demand the Divisor; the Difference between the Cube of the Quotient, and the Sum of the Squares of the Divisor and Dividend; and the Cube-Root of the Sum of the Cubes of the Divisor, Dividend and Quotient?

71. Two Men fet out at the same time from the same Place, but go contrary Ways; and they travel each of them 34 Miles a Day: I demand the Time in which they will have travelled

2000 Miles? Anfw. 29 Days, 9 Hrs. 52 Min. 64.

72. Six Rogues, viz. A, B, C, D, E, and F, having entered into a Confederacy, do agree to divide whatever Sums of Mony they shall at any time take upon the Highways, according to their Valour, that is in proportion to the Number of Scars they should then have on their Faces: Now the first two, viz. A, and B, being very bold and daring Fellows, had received A 20, and B 19 Scars: The next two, viz. C, and D, having a less Share of Courage, and not caring to stand all Brunts, had each of them but 9 Scars; but the other two, viz. E, and F, being mere Cowards, always turned their Backs at the least Opposition, and so by Chance they had one a-piece; and they having, at several times, stolen the Sum of 7001. 135. do desire to know how they must divide it?

I 4

Anfav.

1.. s. d. grs. Anyw.  $\begin{cases} A \text{ must bave 237 10 2 0} \\ B ----225 12 7 3\frac{39}{59}. \\ C ---106 17 6 3\frac{39}{59}. \\ D ---106 17 6 3\frac{39}{59}. \\ E ---11 17 6 0\frac{24}{59}. \end{cases}$ - 11 17

73. There are three Numbers, 17, 19 and 48; I demand the Difference between the Sum of the Squares of the first and last, and the Cube of the Middlemost? Answ. 4266.

74. In 7 Cheeses, each weighing 1 C. 2 grs. 5 lb. how many Allowances for Sea-Men may be cut, each weighing

5 ox. 7 dr. ? Answ. 3563 35 Allowances.

75. In 81034 Rundlets of Brandy, each 18 Gallons, how many Gross of Bottles, each & of a Quart? Answ. 45581 gross, 7 doz. 6 Bottles.

76. In 731 doz. Bottles of Wine, each 1 5 Pint, how many

Hhds. ? Answ. 29 bbds. 52 gals. 5 pts. 3.

77. Sold 8 C. 3 of Steel, at 12 d. per lb. how much Flemilb Mony, at 33s. 8d. per Pound Sterling, am I to receive for the

same? Answ. 801. 25. 6d. 340 Flemish.

78. If 48 taken from 120 leave 72, and 72 taken from 91 leave 19, and 7 taken from thence leave 12; what Number is that, out of which, when you have taken 48, 72, 19, and 7 leaves 12? Anfw. 158.

79. A hath 1 of a Ship, B 1, C 16, D 3; the Master

clears 120 %. how much must each Owner have?

Answ. 
$$\begin{cases} A & must & bave & 60 & 0 \\ B & --- & 30 & 0 \\ C & --- & 7 & 10 \\ D & --- & 22 & 10 \end{cases}$$

8c. A Gentleman having 50s. to pay among his Labourers for a Day's Work, would give to every Boy 6d. to every Woman 8 d. and to every Man 16 d. the Number of Boys, Women, and Men, was the same; I demand the Number of

each? Anfw. 20 of each fort.

81. A Gentleman had 71. 171. 6 d. to pay among his Labourers; to every Boy he gave 6 d. to every Woman 8 d. and to every Man 16 d. and there were for every Boy three Women, and for every Woman two Men; I demand the Number of each? Answ. 15 Boys, 45 Women, 90 Men. 82. Admit 82. Admit a Tax of 39 l. is laid on a Town for the building of a Bridge, and the Value of the Town-Rent is 900 l. per Ann. what shall a Man pay towards it, whose Income is worth 100 l. per Ann.? Answ. 4 l. 61. 8 d.

83. Suppose A hath an Estate of 53 l. per Ann. and pays 55. 10 d. to a Subsidy; what shall B pay, whose Estate is worth

100 l. per Ann. ? Answ 11 s. od. 43.

84. If 136 l. are to be divided between two Men, so as the lesser Share may have such Proportion to the greater as 2 to 5, what must each Man have?

l. s. d. qrs.

Answ. { One must have 38 17 1 26/7.

The other - - 97 2 10 11/7.

85. There are 1000 l. to be divided among 3 Men, in such Manner that if A have 3 l. B shall have 5 l. and C 8 l. how much must each Man have?

Answ. \begin{cases} A must bave 187 10 \\ B - - - 312 10 \\ C - - - 500 0 \end{cases}

86. Ship'd for Jamaica 550 Pair of Stockings, at 11 s. 6 d. per Pair, and 460 Yards of Stuff, at 14 d. per Yard; in return for which, I had 46 C. 3 qrs. of Sugar, at 24 s. 6 d. per C. and 1570 lb. of Indigo, at 2 s. 4 d. per lb. what remains due to me of my Adventure? Answ. 102 l. 12 s. 11 d. 2 qrs.

87. If one Pound ten, and forty Groats

Will buy a Load of Hay;

How many Pounds with nineteen Crowns

For twenty Loads will pay? Anjw. 381. 115. 8d.

88. A Man driving his Geese to the Market, was met by another, who said Good-morrow Master with your Hundred Geese. Says he, I have not an Hundred; but if I had half as many as I now have, and two Geese and an half, beside the Number I have already, I should have an Hundred: How many had he? Answ. 65.

89. If a Tower be 384 Feet high from the Foundation, and a fixth Part be under the Earth, and an eighth Part under the Water; how much in height is visible? Answ. 272 Feet.

go. A Merchant would lay out in Spices 560 l. at the following Prices, viz. Cloves at 4s. per lb: Mace at 7s. Cinnamon at 3s. Nutmegs at 12s. and Pepper at 2s. per lb. and he would have an equal Quantity of each Sort; I demand that Quantity? Answ. 400 lb. of each Sort.

91. The computed Distance between London and York is 150 Miles; now if a Man set out from London, and walk every Day towards York 20 Miles, and back again toward London 15 Miles; how long will it be before he gets to his Journey's End? Answ. 30 Days.

92. Bought 127 Pieces of Cloth, for which I delivered 3589 Ells of Holland, at 7 s. 11 d. per Ell English; what cost a Piece of that Cloth? Answ. 111. 3 s. 8 d. 2 grs. 947.

93. The Account of a certain School is as followeth; viz.

10 of the Boys learn Geometry, 3 learn Grammar, 3 learn Arithmetic, 3 learn to write, and 9 learn to read; I demand the Number of each? Answ. 5 Geometers, 30 Grammarians, 24 Arithmeticians, 12 Writers, and 9 Readers.

94. I have laid out for a Merchant 638 l. 17 s. 3 d. he allows me 23 per Cent. before that, I owed him 184 l. 17 s. 9 d. how much is he indebted to me? An/w. 471 l. 10 s. 10 d. 1 gr.

95. Bought a Tun of Wine for 781. 175. at what Price must I sell it per Quart to gain 51. 105. by the Whole, when

there were 22 Gallons leaked out? Answ. 22d.+

96. If out of 10 s. per Week I lay up 4 d. 2 qrs. per Day, Sundays excepted; and have faved 91. 2 s. 3 d. how long was I in laying it up; and how much have I spent in that Time?

Answ. \ 567 Days in laying up. 311. 75. 9d. Spent.

97. If I buy 1000 Ells Flemish of Linen for 90 l. what may I sell it per Ell in London to gain 10 l. by the Whole? Answ.

3 s. 4 d. per Ell.

98. Bought threescore Pieces of Holland for three times as many Pounds, and fold them again for four times as much; but if they had cost me as much as I sold them for, what should I have sold them for, to gain after the same Rate? Answ. 3201.

99. There are three Quantities of Silver, each of the same Weight, but different in Value; the Weight of each Quantity is 1002. the Value of the first Sort is 4s. per oz. of the second 4s. 6d. per oz. and of the third 5s. per oz. I demand the Worth of an Oz. when they are all melted down together?

Answ. 4s. 6d. per oz.

100. I have received Advice from my Factor, that he has disbursed upon my Account, the Sum of 4000 Guilders, 15 Stivers; I demand what Sum I must answer for that in English Mony, Exchange at Par; and also what his Commission comes

to at 2 per Cent.

Anjw. \ 400l. 1s. 6d. Sterling. 8l. os. od. 1 qr. Commission.

101. A Merchant bought a Parcel of Jewels for 2201. and fold them again for 4401 payable at the End of 6 Months; I demand what the Gain was worth in ready Mony, Rebate being made at 6 per Cent.? Anfw. 2131. 111. 10d.+

102. A Factor bought 4 Chefts of Sugar, the Mark and

Weight as follows;		C.	grs.	16.
$\boldsymbol{A}$		10	3	14
	-			
I. i. , as in the $m{c}$ .				

now suppose the Tare or Weight of every Chest, when it is empty, to be 38 lb. I demand the neat Weight of the said Sugar; also I demand the Prime Cost of the same, supposing it came to 18 s. per C. including the Charges of Lighterage, Porterage, Warehouse-Room, Custom, &c. also I demand the whole Gain, and the Gain per Cent. supposing the Chests A and B were sold afterwards at 28 s. per C. and the other two Chests, viz. C and D, at 4 d. per lb. l. s. d.

Answ. Prime Cost - - - 42 4 8½
Whole Gain - - - 34 16 4½
Gain per Cent. - - 82 8 9½

103. A Gentleman a Chaise did buy,
An Horse and Harness too;
They cost the Sum of threescore Pounds,
Upon my Word 'tis true;
The Harness came to half of th'Horse,
The Horse twice of the Chaise;
And if you find the Price of them,
Take them and go your Ways.

Chaise - - - - 15 i.

Answ. Horse - - - 30

Days happened together, they agreed to make that their Wedding-Day. On the Day of Marriage, it happen'd, that the Gentleman's Age was just double to that of the Lady's, that is as 2 to 1. After they had lived together 30 Years, the Gentleman observed that his Lady's Age drew nearer to his, and that his was only in such Proportion to hers as 2 to 13. Thirty Years after this the same Gentleman sound his and his Lady's Ages to be as near as 2 to 13; at which Time they both died. I demand their several Ages at the Day of their Marriage, and of their Death? Also the Reason why the Lady's Age, which was continually gaining upon her Husband's, should, no twithstanding, be never able to overtake it?

Harness - - - - 15

# A short Collection of Pleasant and Diverting Questions.

General having a Castle, situate on a Square, and garrison'd by 48 Soldiers, so order'd them, as that any two Corners and the Side between them, should consist of 18 Men; but he thinking there were not Men enow, hired 8 more, but still kept up the same Number of 18 Men as before; afterwards 16 Men were paid off, he not having Occasion for them; but yet he kept up his Number of 18 Men; I demand how he must place the said Men, to make 18 every Way, when he

had 48, 56, and 40 Soldiers?

2. A poor Woman carrying some Eggs to Market, met with a rude Fellow, who broke them all; but presently after, considering what he had done, went back and told the Woman he was willing to make Satisfaction, provided she could tell how many there were; she answered, she could not tell, but the best Account that she could give, was, that when she told them in by two at a Time, there was one lest, when by three, there was one lest, and when by four, there was one lest, but when she told them in by five, there was none lest: I demand how many Eggs the Woman had?

3. A Gentleman's Servant went to Market with an Order to buy 20 Fowls for 20 d. he did fo; and brought home Pigeons at 4 d. a-piece, Larks at a Halfpenny a-piece, and Sparrows at a Farthing a-piece: I demand how many

there were of each fort?

4. Suppose the 9 Digits to be placed in a quadrangular Form; I demand in what Order they must stand, that any three Figures in a right Line may make just 15?

5. Let 12 be set down in four Figures, and let each Figure be the same.

6. A Countryman having a Fox, a Goose, and a Peck of Corn, in his Journey came to a River, where it so happened that he could carry but one over at a Time. Now, as no two were to be left together that might destroy each other. So he was at his Wits end how to dispose of them: For, says he, Tho' the Corn can't eat the Goose, nor the Goose eat the Fox, yet the Fox can eat the Goose, and the Goose eat the Corn. The Question is, how he must carry them over that they might not devour each other?

7. Three jealous Husbands with their Wives, being ready to pass by Night over a River, do find at the Water-side a Boat which can carry but two Persons at once, and for want of a Waterman, they are necessitated to row themselves over the River at several Times: The Question is, how these 6 Persons shall pass by 2 and 2, so that none of the three Wives may be found in the

Company of 1 or 2 Men unless her Husband be present? Wingate.

8. Two merry Companions are to have equal Shares of 8 Gallons of Wine, which are in a Veffel containing exactly 8 Gallons: Now to divide it equally between them, they have only two other empty Veffels, of which one contains 5 Gallons, and the other 3; the Question is, how they shall divide the said Wine between them by the Help of these 3 Vesfels, so that they may have 4 Gallons a-piece? Wing ate.

9. Says Jack to his Brother Harry, I can place four threes in such manner

that they shall make just 34; can you do so too?

#### H

## Schoolmasters Assistant.

#### PART

#### DUODECIMALS.

Q. \*\* HAT are Duodecimals?

A. They are Fractions of a Foot, or of an Inch, or any Part of an Inch, having 12 for their Denominators.

#### NOTATION of DUODECIMALS.

Q. LIOW do you write Duodecimals? F. I. " " "

3 7 2 3 7, 80. A. Thus:

Q. How do you read them?

A. Thus: 3 Feet, 7 Inches, 2 Seconds, 3 Thirds, 7 Fourths.

Note I. Some call the Inches Primes, and make shom thus 7.

2. Though this manner of dividing and subdividing a Foot is endless, yet it is so only in Imagination, and cannot be reduced to practice, because a Second. or a twelfib Part of an Inch is so small, as to be incapable of any fur:ber Division.

#### ADDITION of DUODECIMALS.

Note, 12 Fourths make I Third.

12 Thirds - 1 Second.

12 Seconds - I Incb. 12 Inches - I Foot.

#### EXAMPLES.

W . 111 11 111. 111 I. F. I. 6 28 4 5 3 10 3 36 10 17 10 11 10 4 3 8 16 5 19 10 4 3 6 19 10 39 9 2 19 11 10 11 5 46 4 92 11 10 3 7. 9 10

A Joiner having finished several very curious Pieces of Workmanship, would know the Content of the Whole: Now the first Piece measured seventeen Feet, ten Inches, two Seconds, and one Third; the second measured twenty Feet, four Inches, and seven thirds; the third forty-nine Feet, six Inches, and nine Seconds; the fourth sourscore Feet, and ten Seconds; the fifth seventeen Feet and four Thirds; the fixth threescore Feet, and ten Seconds; and the seventh thirty-seven Feet, and nine Thirds; What was the Content in Square Measure?

#### SUBTRACTION of DUODECIMALS.

#### EXAMPLES.

F	I. ".	111. 1111.	F.	I.	11. 111. 1111.
From 74 Take 19	3 4	7 6	100	5	7 3 1
Take 19	4 8	8 10	97	8	9 10 11
			3. T. P. P. P. S. M. M. W. S. S. S. W. W.		

A Joiner having lined feveral Rooms, very curiously, with Cedar, finds the Amount to be, in Square Measure, 800 f. 3 i. 4". but several Deductions being to be made for Windows, Arches, &c. those Deductions amounted to 70 f. 3 i. 5". 10". 7". how many Feet of Workmanship must be paid for?

MULTIPLICATION of DUODECIMALS, commonly called Cross Multiplication.

Note, Feet multiplied by Feet give Feet.
Feet multiplied by Inches give Inches.
Feet multiplied by Seconds give Seconds.
Inches multiplied by Inches give Seconds.
Inches multiplied by Seconds give Thirds.
Seconds multiplied by Seconds give Fourths, &c.

#### EXAMPLES. 1. Of Feet and Inches.

* Comment of the Comm	F.	I.	
Multiply	7	3	
By	4	7	
	29	0	"
6	4	2	9
Product	33	2	9

1. Here I multiply the 7f. 3 in. first by 4 Feet (which gives Feet and Inches for the Product) faying 4 times 3 is 12, set down 0 and carry 1; then 4 times 7 is 28 and 1 is 29, which set down.

2. Next I multiply the fame 7 f. 3 in. by 7 Inches (which give Inches and Seconds for the Product) saying 7 times 3 is 21, set down 9 Seconds and carry 1 Inch; then 7 times 7 is 49 and 1 is 50 Inches, or 4 Feet, 2 Inches, which set down; then add them together, and the whole is 33 f. 2 in. 9 sec.

Multiply By Product 27	7 5 9	_	F. 4 6 5 8 25 6	3	9	I. 7 7 10	2	F. 1 8 6	3 4
Multiply 4 By Product 26	7 10	_	3	7. 8 6		97	9	I. 7 6	6
Multiply 3 By 9	5	7	7	I. 5 6 1 6			8	I. 10 11	

The Truth of any one of these Operations, may be proved by reducing the Factors into Inches, and dividing their Product by 144 the Number of square Inches in a Foot square, the Quotient will be the Answer, viz.

. By	First Sum.  whole Numbers.  I. I.
7 4	3 = 87
	435 435
	144)4785 (33 432
	465 432
	33
	144)396(2
	108
ā	144)1296(9

## 2. By Vulgar Fractions.

Multiply By	
$\frac{87}{12} \times \frac{55}{12} =$	4785
12 12	144

Then divide the Numerator by the Denominator, as before.

#### 3. By Decimals.

12

F. I. 11. Facit 33 2 9

Note, When the Number of Feet happens to be large in either or both of the Factors, instead of multiplying by Inches (if any be) you may take Parts with them.

			Ex.	AMPLES				
	F.	I.		F. I.		F.	I.	
Multiply				46 7		71	7	
By	48	9		39 8		84	6	
76×8 =				1847 9	8	6048	9	6
76 X 4 =	= 304							—
48×7 =	= 28		<i>"</i> .	F. I.		* F	1.	
61	38	3	6	76 7		36	1	
6½ 3½ >	19	1	9	19 10			8	
Product	3733	5	3	1518 10	10	673	6	8
		-	_			-	-	-

		Th	e S	CI	100	LN	IAS	TE	RS	AL	Tista	nt.		1	85
		F.	I.					F.	1.				F.		
Multiply By		84 95	3 2					48 26	7 8				79 38	8	
Product	1	17	9	6	5		12	95	9	8		3	100	4	4
i demokrati sh		1.5550	I				F.	I					F.	I.	
Multiply By		12	7 (4	8			767	5 3					691 976		
Product	23	54		0	,	52	140	4	2		15	206	112	6	2
		, , ,	,			,-	. 40	Ţ							
											-		3		
		2	. c	of F							onds		- 3		
Multiply	F.	2 <i>I</i> .	. O	of I				s, a <i>F</i> .	ind	Sec	-		F.	I.	
Multiply By	F.	2 <i>I</i> .	. O	of I				s, a <i>F</i> .	ind	Sec	-		F. 3	<i>I.</i>	". 6
Multiply By	F. 7	I. 3 7	. O ". 2 3	e of F	- Feet,		nche	F. 8	I. 6 3	Sec	onds		F. 3 7	I. 10 4	". 6 8
Multiply By	F. 7	I. 3 7 3 2	2. O	)f F	eet,	. In	nche	F. 8	I. 6 3	Sec	onds		F. 3	I. 10 4	". 6
Multiply By	F. 7 1 7 4	2 I. 3 7 3 2 1	2 3 2 10 9	) of H	eet,	. In	nche	F. 8	I. 6 3	Sec	onds		F. 3 7	I. 10 4	". 6 8
By	F. 7 1 7 4	2 I. 3 7 3 2 1	2 3 2 10 9	) of H	Feet,	. In	nche	F. 8	I. 6 3	Sec	onds		F. 3 7	I. 10 4	". 6 8

Note, If the Number of Feet is large, instead of multiplying by Inches and Seconds, you may take Parts with them.

2

4

3

F. I.

> 3 2 2 3

7

13 10 10

8

55

F. I.

96 8 5

62

7

9

9 3

//.

3

8 10

2 10 10

12

119

F. I. ".

48 11

8 7 3 10

6 7 9 10

200	
	F

		LA	A D	APL	E 3.					
F.						F.	I.	"		
84	7	11				18				
04	0	0				1582	6	2	3	
8		0			1	-	en of he ye			_
21	0	0				F.	I.	//.		
5	3	0	"	100			3	7		3.E
	1	10	6			27	2	6		
	4	3	9	III						6
						1749	5	- 5	11	0
1	70	8		3		F.	I.	".		
	-				,7937	49	3	1		
60	7	1	8	3		48	1	2		
						2369	ı	5	7	2
	6					F.	I.	11.		
					3.5	81	1	8		
6 11						5777	9	2	2	
						F.	7.	"		
m manage		Mariana		. 0		184	2	6		
3					13	9287	1	0	2	
					1	F.	I.	11.		
						186	10	11		
4	6				-	1209	4	2	2	2
	04 8 21 5 38 6 3 1 1 60	F. I. 76 3 84 7 04 0 8 0 21 0 5 3 38 1 6 4 3 2 1 7 1 0 60 7	F. I. ". 76 3 9 84 7 11 04 0 0 8 0 0 21 0 0 5 3 0 38 1 10 6 4 3 3 2 1 1 7 0 1 0 8 60 7 1	F. I. ". 76 3 9 84 7 11 04 0 0 8 0 0 21 0 0 5 3 0     38 1 10 6 6 4 3 9 3 2 1 10 1 7 0 11 1 0 8 7 60 7 1 8	F. I. ".  76 3 9 84 7 11  04 0 0 8 0 0 21 0 0 5 3 0 # 38 1 10 6 6 4 3 9 # 3 2 1 10 6 1 7 0 11 3 1 0 8 7 6  6 1 1 8 3	76 3 9 84 7 11 04 0 0 08 0 0 21 0 0 5 3 0 11 38 1 10 6 6 4 3 9 11 3 2 1 10 6 1 7 0 11 3 1 0 8 7 6 60 7 1 8 3	F. I. ".  76 3 9 84 7 11  04 0 0 8 0 0 21 0 0 5 3 0     38 1 10 6 6 4 3 9      3 2 1 10 6 1749 1 7 0 11 3 1 0 8 7 6  60 7 1 8 3  F.  71 81  5777  F.  756 184  3 139287  F.  487 186	F. I. ".  76 3 9 84 7 11  04 0 0 85 3 0 W 21 0 0 5 3 0 W 38 1 10 6 6 4 3 9 W 3 2 1 10 6 1 7 0 11 3 1 0 8 7 6  60 7 1 8 3  F. I.  756 1 184 2  139287 1  F. I.  487 11 186 10	F. I. ".  76 3 9 84 7 11  04 0 0 87 3 4 18 1 7  04 0 0 8 0 0 21 0 0 5 3 0     38 1 10 6 6 4 3 9      3 2 1 10 6 1749 5 5 1 7 0 11 3 1 0 8 7 6 6 7 1 8 3  F. I. ".  71 2 6 81 1 8  6 11  5777 9 2  F. I. ".  756 1 8 184 2 6  139287 1 0  F. I. ".  487 11 10 186 10 11	F. I. ".  76 3 9  84 7 11  04 0 0  8 0 0  8 0 0  21 0 0  5 3 0    38 1 10 6  6 4 3 9       3 2 1 10 6  1 7 0 11 3  1 0 8 7 6  60 7 1 8 3  F. I. ".  71 2 6  81 1 8  6 11  5777 9 2 2  F. I. ".  756 1 8  184 2 6  139287 1 0 2  F. I. ".  487 11 10  186 10 11

## A Decimal Table of Inches and Seconds.

17	7. S					Decimals		Decimals
ľ			-		-	-	-	-
1		.006944		1 .09027	7 2	1.173611	3 1	256944
1		.013888		2 .097222		1.180555	The second second	263888
1		.020833		3 . 104166		3.1875		.270833
1		.027777		4.111111	1	194444		-277777
1		.034722		.118055		201388	1 8	284722
1		.041666	54 0/54			200		291666
1		.055555	1 8			.222222	1 8	
		.0625		145833		.229166		3125
1	10	.069444	10	.152777		.236111		1.319444
1		.076388		.159722		.243055		.326388
1		.083333		111111	3 0	.25		-333333
I.	s.	Decimals.	I. S.	Decimals	I. S.	Decimals.	I. S.	Decimals.
	_		1-		-			
4		.340277		.423611		.506944	7 1 2	.590277
		·347222 ·354:66	The base of the case	1		.513888	3	.597222
	3	.361111	1			.527777	4	.611111
	4	.368055	4	1 00		.534722	5	.618055
	6	.375	5	.458333	1 6	.541666	6	.624999
	7	.381944	7		7	.548611	7	.631944
- Card	8	388888	8	472222		.555555	8	.638888
		.395833		479166	9	.5625	9	.645833
		402777		.486111		.569444	10	
		409722		.493055	11	.576388	11	.659722
5		.416666		.5	7 0	.583333	3 0	.666666
<i>I</i> .	s.	Decimals.	Ī. S.	Decimals.	I. S.	Decimals.	I. S.	Decimals.
3	-	673611		7,6044	101	910275	11 1	.923611
,		630555		.756944		.840277		.930555
	2	.6875	2	.770833	2	.854166		
	4	694414	ALCOHOL: NO CONTRACTOR	.777777	3	.861111	4	.914444
	51.	701388		784722	5	868055		.951388
		708333	6	791666	6	874999	6	.958333
		715277	71	.798611	7	881944		.965277
	8.	722222	8	.805555	8.	888888	7 8	.972222
		729166	9	.8125		895833	9	.979166
	10	736111	10	819444		902777	10	.986111
		743055	111	826388	11.	909722	11	993055
)	0	75	10 01.	833333	11 0.	916666	2 0	1.

### The Construction of the foregoing TABLE.

Let it be required to find what Part of a Foot one Second is in Decimals.

- One Foot reduced into Seconds, makes 144 Seconds.
   The Vulgar Fraction will then be 144 of a Foot.
- 3. Divide the upper Term by the lower, and the Quotient thence arising will be the Answer.

144)	1.000000 864	(.00694	4+
	1360	5 (1 %) 1 °	
	640 576	asvelt.	
)	640 576		
	64		

After the same Manner the whole Table is made, except in the Case of Inches only; as in the Case of one Inch, where the Vulgar Fraction will be 1 of a Foot. Divide the upper Term by the lower, as before, and you have the Quotient for the Answer.

Note 1, If the given Part of a Foot confift only of Inches, the Divisor need be no more than 12, because 12 Inches make 1 Foot.

2. If the given Part of a Foot confist of Seconds only, or Inches and Seconds together, then 144 must be the Divisor, because 144 Seconds make I Foot.

#### The Use of the foregoing TABLE.

Let the first Example in Multiplication be given, viz.

F. Multiply 7 3
By 4 7

Look, in the Table, for 3 Inches, against which stands .25 — Again, look for 7 Inches, against which stands .583333 — Hence it follows, that 7 f. 3 i. = 7.25 f. and 4 f. 7 in. = 4.583333 f.

Note, It is common, in any large Number of Decimals, to save Trouble in the Operation, by making one of them one Part larger, which cuts off all the following Figures; thus 4.58333 f. may be made 4.584 f.

F.

Multiply 7.25
By 4.584

2900
5800
3625
2900

33.23400
12

2.808
12

9.696

F. 1. ".

Anfiv. 33 2 9

Again; let the first Example in Feet, Inches and Seconds be given, viz.

F. 1. 17.
Multiply 7 3 2

Look in the Table for 3 i. 2 f. and against them you will find .263888; also look in the same Table for 7 i. 3 f. and against them you will find .604166: Then, by shortening the Decimals

Multiply

Multiply 7.264 1.6041 By7264 29056 43584 7264 11.6521824 7.82616 12 9.91392 12 10.96704 11.60448

F. I. 11. 111. 111. Anfaw. 11 7 9 10 11 the Difference being inconsiderable.

#### DIVISION of DUODECIMALS.

F.	I.	". F.	I.	//.		F.	I	11.			
2)146	7	10(73	3	11	11)	123	4	5	(		
3)761	4	11(		2012-201		76			( 111		
4)963	2	10(			7)	86	3	7	4	8(	
5)186	1	10(	*	0 -	8)	58	4	6	9	1(	
6) 76	3	11(			9)	86	2	1	. 1	71	
7)186	1	10(			10)	47	3	4	6	1(	
8)712	8	4(			11)	96	2	7	11	4(	
9)812	3	5(		8 7	12)	83	1	6	9	10(	
10)861	11	10(	1	15 1	12)	78	10	11	10	9(	

Note 1, It very feldom bappens that the Divisor confifts of more than one Denomination: Yet because such Divisors may sometimes offer themselves, I will give a sew for the Reader's Satisfaction, which must be wrought after the manner of Long Division, and may serve also as Proofs to some of the foregoing Examples in Multiplication.
2. This fort of Division often admits of two Figures at once in the Quotient.

EXAMPLES.

F. I. F. I. ". F. I.  
4 5) 33 1 6(7 6  
4 
$$5 \times 7 = 30 11$$
  
2 2 6  
4  $5 \times 6 = 2 2 6$ 

Note, If the Feet in the Quotient confift of more than one Figure, you must consider

1. How many Figures are required in the Feet by common Division.

2. If the Feet required confift only of two Figures, you must multiply the Divisor by the first Figure (which stands in tens Place) with a Cypher annexed. But

3. If the Feet required confift of three Figures, you must multiply the Divisor by the first Figure (which stands in Hundreds Place) with two Cyphers annexed; and the next Figure in the Quotient (which stands in tens Place) with one Cypher annexed.

4. Whatever the Product is in Feet and Inches, let it be placed under the Dividend, in such manner, that Feet and Inches may stand under Feet and

Inches, and Units under Units.

5. With regard to the Number of Feet in the Dividend, you must proceed according to the common Method of Long Division, 'till you have obtain'd the Number of Feet required in the Quotient.

9×7 In. = 28

48

The SCHOOLMASTERS Afficant. 192 F. I. F. I. W. E. 1. 79 8)3100 4 4(38 11 79 8×30 = 2390 710 8 x 8 = 637 0 73 8 × 11 In. = 73 F. I. F. I. F. I. F. 11. I. 11. .. 39 8)1847 9 86 6 7) 31 3 3( 8 10) 87 7 2( 6)6048 9 6( 84 8 9) 83 10 19 10)1518 10 10( 3( 95 2)8017 9 6( 12 9)130 8 3( 26 8)1895 6 8( 11 5)140 0 8( 18 8) 673 6 8( 9 3)116-4 9(--F. I. ". F. I. ". ". ". F. I. ". 1 7 3)11 7 9 11 6(7 3 2 2 9 II 0 11 5 9 9 3 2 6 3 2 3 10 6)28 7 7 0( 9 8 7) 62 7 3 9 4( 1 9)55 2 9 3 9( 3 2 1) 7. 2 8 11 4( 2)13 10 10 4 8( 8 9 10) 48 11 2 8 10( 18 JU 70 FINIS.